

SPECIAL DISTRICTS DEPARTMENT

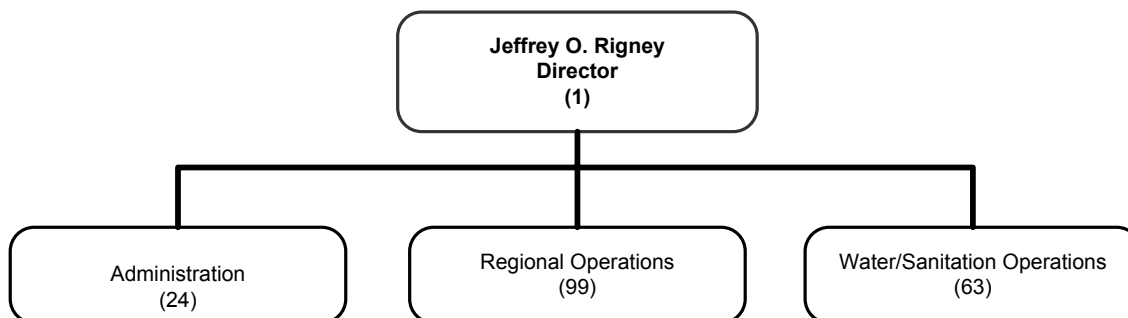
Jeffrey O. Rigney

DEPARTMENT MISSION STATEMENT

The Special Districts Department promotes safe, healthy, enjoyable, and dynamic communities by providing essential programs and municipal services that meet the current and future needs of the communities served.



ORGANIZATIONAL CHART



2013-14 ACCOMPLISHMENTS

- Received approval of Negative Mitigated Declaration for the Big Bear Alpine Zoo
- Reorganized the Water and Sanitation Division for costs savings and increased efficiency
- Completed the following recreation facilities:
 - MacKay Park in Lake Arrowhead
 - Sugarloaf Park addition (Big Bear Valley)
 - Wrightwood Skate Park
 - Ski Beach at Meadow Park (Big Bear Valley)
- Continued to offer expertise to other County departments including:
 - Regional Parks
 - Facilities Management
 - Arrowhead Regional Medical Center
 - Sheriff/Coroner/Public Administrator
 - Airports
 - Museum
 - Public Works



COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

Objective(s): • *Implement information management best-practices that will unify technology platforms and move toward a standardized enterprise approach.*

Department Strategy:

- *Replace manual water meter system with automated water meter infrastructure*
- *Use maintenance management system to increase preventative maintenance levels for water and sanitation systems*
- *Use technology to facilitate on-time bill payments*

Measurement	2012-13 Actual	2013-14 Target	2013-14 Estimate	2014-15 Target
Decrease in annual operating and maintenance costs per meter	N/A	N/A	N/A	35%
Exercise water valves annually	N/A	N/A	N/A	100%
Complete required video inspection and cleaning of sewer lines annually	N/A	N/A	N/A	100%
Percentage of on-time water and sewer payments	N/A	N/A	N/A	84%



SUMMARY OF BUDGET UNITS

2014-15						
	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
Special Revenue Funds						
General Districts - Consolidated	15,707,324	6,394,581		9,312,743		97
Park Districts - Consolidated	3,613,541	2,268,914		1,344,627		23
Big Bear Valley Recreation and Park District	4,133,224	3,233,688		899,536		64
Bloomington Recreation and Park District	653,390	570,315		83,075		2
Road Districts - Consolidated	4,512,845	2,051,561		2,461,284		1
Streetlight Districts - Consolidated	1,518,734	760,983		757,751		0
Total Special Revenue Funds	30,139,058	15,280,042		14,859,016		187
Enterprise Funds						
CSA 70 HL Havasu Lake	94,988	77,202			(17,786)	0
Sanitation Districts - Consolidated	9,321,748	6,855,047			(2,466,701)	0
Water Districts - Consolidated	9,947,857	7,655,257			(2,292,600)	0
Total Enterprise Funds	19,364,593	14,587,506			(4,777,087)	0
Total - All Funds	49,503,651	29,867,548	0	14,859,016	(4,777,087)	187

5-YEAR REQUIREMENTS TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
General Districts - Consolidated	10,821,931	12,055,579	21,213,132	22,302,032	15,707,324
CSA 70 HL Havasu Lake	63,788	61,391	91,344	87,540	94,988
Park Districts - Consolidated	4,216,889	4,151,137	4,803,557	4,157,949	3,613,541
Big Bear Valley Recreation and Park District	3,573,829	3,832,727	3,902,227	4,082,583	4,133,224
Bloomington Recreation and Park District	1,212,198	688,550	1,116,295	695,344	653,390
Road Districts - Consolidated	3,883,186	3,713,962	3,654,828	4,603,116	4,512,845
Sanitation Districts - Consolidated	20,839,057	10,289,110	10,803,634	11,501,817	9,321,748
Streetlight Districts - Consolidated	3,190,589	1,413,810	1,394,389	1,477,953	1,518,734
Water Districts - Consolidated	11,251,210	10,398,320	12,451,646	10,912,582	9,947,857
Total	59,052,677	46,604,586	59,431,052	59,820,916	49,503,651

5-YEAR SOURCES TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
General Districts - Consolidated	4,662,387	4,683,484	12,476,182	12,593,697	6,394,581
CSA 70 HL Havasu Lake	66,542	66,373	92,478	77,693	77,202
Park Districts - Consolidated	2,136,032	1,949,176	3,031,039	2,396,057	2,268,914
Big Bear Valley Recreation and Park District	5,985,795	3,267,430	3,313,284	3,088,807	3,233,688
Bloomington Recreation and Park District	826,015	339,964	266,818	560,443	570,315
Road Districts - Consolidated	1,806,409	2,040,647	1,740,855	2,054,325	2,051,561
Sanitation Districts - Consolidated	15,329,024	6,135,766	6,623,369	8,875,792	6,855,047
Streetlight Districts - Consolidated	927,500	803,612	801,902	759,445	760,983
Water Districts - Consolidated	10,111,010	7,477,336	8,813,406	7,380,918	7,655,257
Total	41,850,714	26,763,788	37,159,333	37,787,177	29,867,548



5-YEAR FUND BALANCE TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
General Districts - Consolidated	6,159,544	7,372,095	8,736,950	9,708,335	9,312,743
Park Districts - Consolidated	2,080,857	2,201,961	1,772,518	1,761,892	1,344,627
Big Bear Valley Recreation and Park District	(2,411,966)	565,297	588,943	993,776	899,536
Bloomington Recreation and Park District	386,183	348,586	849,477	134,901	83,075
Road Districts - Consolidated	2,076,777	1,673,315	1,913,973	2,548,791	2,461,284
Streetlight Districts - Consolidated	2,263,089	610,198	592,487	718,508	757,751
Total	10,554,484	12,771,452	14,454,348	15,866,203	14,859,016

5-YEAR NET BUDGET TREND					
	2010-11	2011-12	2012-13	2013-14	2014-15
CSA 70 HL Havasu Lake	2,754	4,982	1,134	(9,847)	(17,786)
Sanitation Districts - Consolidated	(5,510,033)	(4,153,344)	(4,180,265)	(2,626,025)	(2,466,701)
Water Districts - Consolidated	(1,140,200)	(2,920,984)	(3,638,240)	(3,531,664)	(2,292,600)
Total	(6,647,479)	(7,069,346)	(7,817,371)	(6,167,536)	(4,777,087)

Note: Beginning in fiscal year 2012-13, Capital expenditures have been included and Depreciation has been excluded in appropriation in enterprise and internal service funds for budgetary purposes. In the table above, prior years have been restated for consistency.



General Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 40 Elephant Mountain was established by an act of the County of San Bernardino Board of Supervisors on August 11, 1969 to provide ten channels of ultra-high frequency (UHF) television translator service broadcast from Elephant Mountain, and five channels of very high frequency (VHF) television translator service broadcast from Newberry Springs to the 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is funded by property taxes and rental income.

Budget at a Glance

Requirements Less Reimbursements*	\$28,606,116
Sources/Reimbursements	\$19,293,373
Fund Balance	\$9,312,743
Use of Fund Balance	\$2,579,097
Total Staff	97

*Includes Contingencies

CSA 70 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 29, 1969 to provide a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services.

CSA 70 D-1 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on August 26, 1974 to maintain a dam located on the east side of Lake Arrowhead known as Papoose Lake. The Improvement Zone is funded by property taxes and provides security, maintenance, replacement shrubbery, reforestation, and engineering services.

CSA 70 DB-1 Bloomington was established by the County of San Bernardino Board of Supervisors on February 10, 2004. On January 23, 2004, property owners approved an annual service charge per parcel with a 2.5% annual inflationary increase, currently \$633.20. The Improvement Zone is responsible for the maintenance of two detention basins and four landscaped intersections in the Bloomington area.

CSA 70 EV-1 East Valley was established by the San Bernardino County Board of Supervisors on April 23, 1996. The District is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Improvement Zone's operation is generated through a developer buy-in charge, which was received in fiscal year 2008-09.

CSA 70 DB-2 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on April 27, 2010. The Improvement Zone maintains a detention basin, open space and storm drain conveyances to the basin of a newly developed tract on Maple Drive in the Big Bear area. This Improvement Zone's operations are funded by an annual service charge levied on property owners within the District.

CSA 120 North Etiwanda Preserve was formed on July 1, 2009 as a result of Local Agency Formation Commission Resolution No. 3051. The resolution included the dissolution of CSA 70 OS-1 and OS-3. The CSA provides for the management, protection and operation of 1,202 acres of open space and mitigation property. Acreage is primarily composed of mitigated Riversidean Alluvial Fan Sage Habitat located north of Rancho Cucamonga and east of Day Creek Blvd. The CSA is primarily funded by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district.

CSA 70 TV-2 Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on October 18, 1976 to provide nine channels of UHF television and one channel of VHF television translator service to the 38 square miles of the Morongo Valley area. This Improvement Zone provides service to approximately 2,000 households and is funded by property tax revenue.

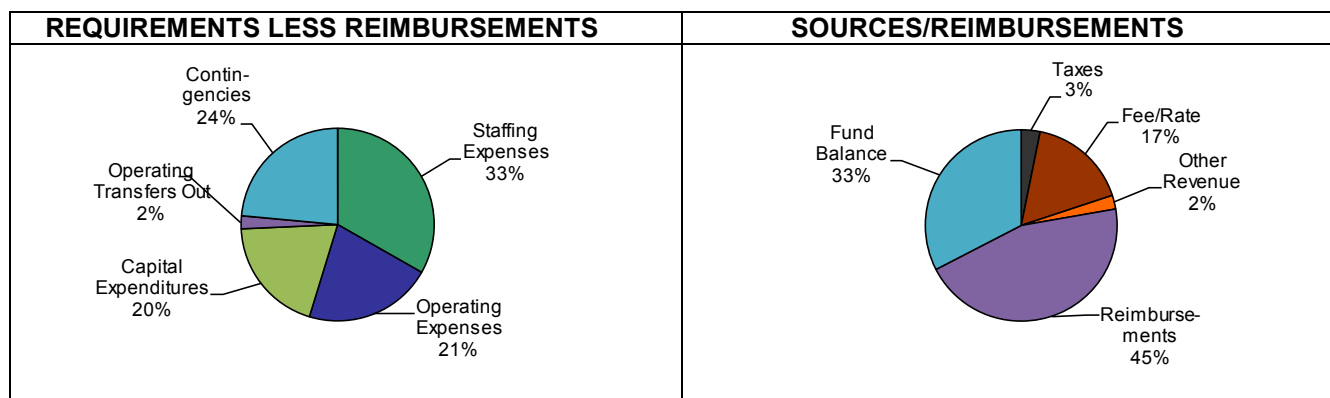


CSA 70 TV-4 Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Improvement Zone is funded by a special tax of \$5 per parcel on 4,871 parcels and provides basic community television program services to approximately 2,000 households. The Improvement Zone also funds a part-time TV production assistant for community television, and.

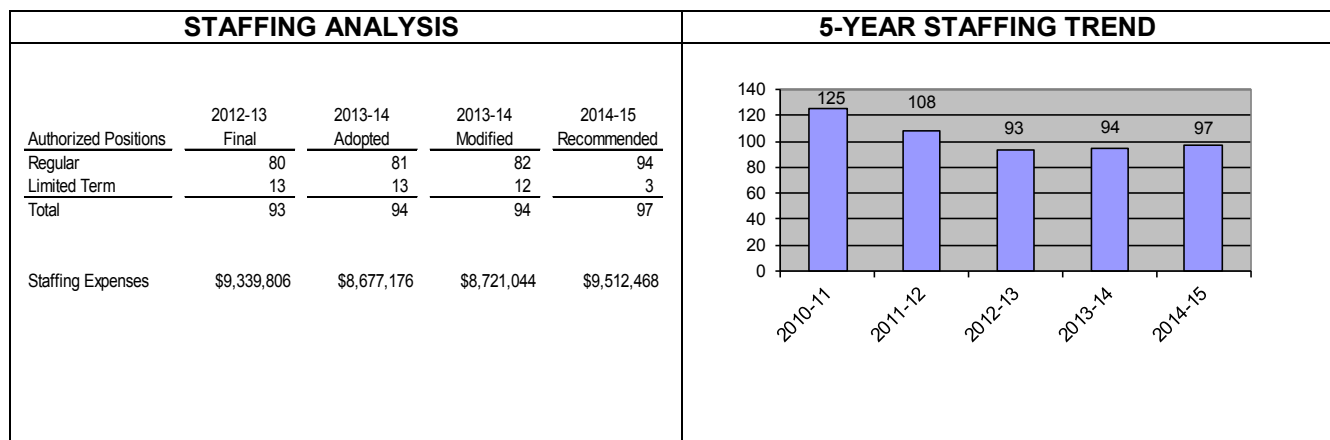
CSA 70 TV-5 Mesa was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF translator service broadcast from Pinto Mountain to the 100 square mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Improvement Zone provides service to approximately 18,000 households and is funded by a special tax of \$25 per improved parcel on 6,842 parcels that was approved by voters in 1995.

Community Facilities District (CFD 2006-1) Lytle Creek was established by the San Bernardino County Board of Supervisors on March 13, 2007. Also, on March 13, 2007, the Board adopted an ordinance authorizing the levying of special taxes to fund the maintenance of public infrastructure. 2009-10 was the first year of the special tax levy. The CFD is responsible for the maintenance of open space and storm drain protection services in the Glen Helen area.

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: General Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: General

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	8,044,915	7,637,383	7,265,992	7,564,597	8,721,044	9,512,468	791,424
Operating Expenses	4,324,568	3,431,632	4,383,885	3,802,792	6,385,792	6,146,181	(239,611)
Capital Expenditures	580,290	930,475	1,140,264	1,073,000	9,252,077	5,590,600	(3,661,477)
Contingencies	0	0	0	0	5,793,687	6,733,646	939,959
Total Exp Authority	12,949,773	11,999,490	12,790,141	12,440,389	30,152,600	27,982,895	(2,169,705)
Reimbursements	(9,375,017)	(8,611,660)	(8,530,788)	(8,087,825)	(9,685,868)	(12,898,792)	(3,212,924)
Total Appropriation	3,574,756	3,387,830	4,259,353	4,352,564	20,466,732	15,084,103	(5,382,629)
Operating Transfers Out	258,048	53,000	515,600	868,963	1,835,300	623,221	(1,212,079)
Total Requirements	3,832,804	3,440,830	4,774,953	5,221,527	22,302,032	15,707,324	(6,594,708)
Sources							
Taxes	932,011	927,580	923,773	910,033	909,548	907,307	(2,241)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	39,570	18,996	220,131	20,901	36,805	36,634	(171)
Fee/Rate	3,112,983	1,705,841	2,173,503	3,415,124	4,964,026	4,780,806	(183,220)
Other Revenue	433,153	818,097	582,092	319,560	268,818	449,398	180,580
Total Revenue	4,517,717	3,470,514	3,899,499	4,665,618	6,179,197	6,174,145	(5,052)
Operating Transfers In	0	1,211,795	1,856,365	160,317	6,414,500	220,436	(6,194,064)
Total Financing Sources	4,517,717	4,682,309	5,755,864	4,825,935	12,593,697	6,394,581	(6,199,116)
				Fund Balance	9,708,335	9,312,743	(395,592)
				Budgeted Staffing	94	97	3

DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 40 Elephant Mountain (Fund SIS)	1,317,655	360,095	957,560	1
CSA 70 Countywide (Fund SKV)	9,814,494	5,032,026	4,782,468	96
CSA 70 D-1 Lake Arrowhead (Fund SLA)	1,956,242	508,400	1,447,842	0
CSA 70 DB-1 Bloomington (Fund SLB)	136,522	44,244	92,278	0
CSA 70 EV-1 East Valley (Fund SFC)	214,821	251	214,570	0
CSA 70 DB-2 Big Bear (Fund EIB)	76,491	16,748	59,743	0
CSA 70 TV-2 Morongo Valley (Fund SLD)	897,688	146,066	751,622	0
CSA 70 TV-4 Wonder Valley (Fund SLF)	152,291	24,540	127,751	0
CSA 70 TV-5 Mesa (Fund SLE)	683,867	182,400	501,467	0
CFD 2006-1 Lytle Creek (Fund CXI)	385,049	28,173	356,876	0
CSA 120 North Etiwanda Preserve (Fund SOH)	72,204	51,638	20,566	0
Total Special Revenue Funds	15,707,324	6,394,581	9,312,743	97

CSA 40 Elephant Mountain – Requirements of \$1.3 million include salaries and benefits that fund 1 regular position; operating expenses for television translator services operations and maintenance; purchase of a digital transmitter and equipment upgrades; travel/training costs; transfers for indirect costs for salaries/benefits and service/supplies; operating transfers out for the Pinto Mountain roadway project; and contingencies. Sources of \$360,095 are primarily from property taxes and other revenue. Fund balance of \$957,560 funds budgeted contingencies and planned use for capital expenditures.



CSA 70 Countywide – Requirements of \$9.8 million include salaries and benefits that fund 96 positions including 93 regular and 3 limited-term positions; operating expenses for department-wide administrative support services; transfers for shared positions with other departments; vehicle costs; training costs; contingencies; and contract services for other County departments. Other County departments for which services are provided include Regional Parks, Sheriff/Coroner/Public Administrator (Sheriff), Behavioral Health, Airports, and department-wide service agreements with Architecture and Engineering, County Museum, and Arrowhead Regional Medical Center. Also included in requirements are capital expenditures for vehicle and equipment purchases, as well as capital improvement projects for Lake Gregory Dam, the Glen Helen Lift Station, and improvements at Mojave Narrows. Sources of \$5.0 million primarily include revenue from water and sanitation operations and maintenance for Regional Parks, Sheriff, and Airports; revenue for the capital improvement projects listed above; and countywide engineering and lien administration revenues. Fund balance of \$4.8 million funds budgeted contingencies, current capital expenditures, and future operations.

CSA 70 D-1 Lake Arrowhead – Requirements of \$2.0 million include operating and maintenance expenses for Lake Arrowhead Dam; transfers for allocated indirect operational cost reimbursements; operating transfers out for the Rouse Road slurry seal project; and contingencies. Sources of \$508,400 primarily include property taxes. Fund balance of \$1.4 million funds budgeted contingencies.

CSA 70 DB-1 Bloomington – Requirements of \$136,522 include operating and landscape maintenance expenses, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$44,244 are primarily from service charges. Fund balance of \$92,278 funds budgeted contingencies.

CSA 70 EV-1 East Valley – Requirements of \$214,821 include operating expenses for maintaining storm drain protection and contingencies. There are no anticipated sources from developers expected for 2014-15. Fund balance of \$214,570 funds budgeted contingencies and planned use to support future maintenance projects.

CSA 70 DB-2 Big Bear – Requirements of \$76,491 include operating and maintenance expenses for detention basin, open space, and storm drain as well as contingencies. Sources of \$16,748 are primarily from service charges. Fund balance of \$59,743 funds budgeted contingencies.

CSA 70 TV-2 Morongo Valley – Requirements of \$897,688 include operating and maintenance expenses for television translator services; transfers for allocated indirect operational cost reimbursements; acquisition of backup digital TV equipment; and contingencies. Sources of \$146,066 are primarily from property taxes. Fund balance of \$751,622 funds budgeted contingencies and planned use to fund capital expenditures.

CSA 70 TV-4 Wonder Valley – Requirements of \$152,291 include operating and maintenance expenses for television translator services, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$24,540 are primarily from a special tax. Fund balance of \$127,751 funds planned budgeted contingencies and planned use to fund capital expenditures and support operations.

CSA 70 TV-5 Mesa – Requirements of \$683,867 include operating and maintenance expenses for television translator services; transfers for allocated indirect operational cost reimbursements; capital improvement projects such as installation of power pole and insulators; acquisition of backup digital TV equipment; and contingencies. Sources of \$182,400 are primarily from special taxes. Fund balance of \$501,467 funds budgeted contingencies and planned use to fund future additional capital improvement projects.

CFD 2006-1 Lytle Creek – Requirements of \$385,049 include operating expenses for maintaining open spaces and storm drain protection, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$28,173 are primarily from special taxes. Fund balance of \$356,876 funds budgeted contingencies and future maintenance projects.

CSA 120 North Etiwanda Preserve – Requirements of \$72,204 include operating and maintenance expenses of the preserve; conservation studies; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$51,638 are primarily from Proposition 117 Habitat Conservation Grant, operating transfers in from interest earned on the endowment trust fund, and mitigation acceptance fees. Fund balance of \$20,566 funds contingencies and future maintenance programs.



BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include:

- An increase in staffing expenses of \$791,424 primarily due to the net increase of 3 regular positions to support operations;
- A decrease in capital expenditures of \$3.7 million due to fewer capital improvement projects as compared to 2013-14;
- An increase in reimbursements of \$3.2 million primarily due to an increase of fixed assets transfers as a result of the transfer of completed capital projects to the County; and
- A decrease in operating transfers out of \$1.2 million due to the cancellation of construction of an office building in CSA 70 D-1 Lake Arrowhead.

Major changes in sources include a decrease in operating transfers in of \$6.2 million due to the reclassification of revenue from completed capital improvement projects transferred to the County to reimbursements for fixed assets transfers in for 2014-15.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$9.5 million fund 97 budgeted positions of which 94 are regular positions and 3 are limited term positions and represent a net increase of 3 positions. The 2014-15 budget reflects a net increase of 12 regular positions and a decrease of 9 limited term positions. The budget includes the addition of the following 15 regular positions: 4 Maintenance Workers I, 2 Clerks II, 1 Treatment Plant Operator II, 1 Automated Systems Technician, 1 District Planner, 1 Management Analyst, 1 Deputy Director, 1 BG CSA 70 District Services Coordinator, 1 BG Water and Sanitation Supervisor, and 2 BG CSA 70 Customer Service Representatives. The addition of the positions as detailed above is the result of a departmental reorganization, increased workload, and to meet the requirements of the Affordable Care Act. The addition of 15 regular positions is offset by the decrease of 3 regular and 9 limited term positions due to the deletion of 1 Maintenance Worker II, 1 Maintenance Worker III, 1 Payroll Specialist, 8 Public Service Employees (1 in CSA 40 Elephant Mountain and 7 in CSA 70 Countywide Water and Sanitation Division), and 1 Public Service Employee – Equipment Operator.

The 2014-15 budget also includes the reclassification of 1 Administrative Secretary I to an Administrative Secretary II.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Administration	22	3	25	21	1	3	25
Regional Operations	9	0	9	8	0	1	9
Water/Sanitation Operations	63	0	63	48	4	11	63
Total	94	3	97	77	5	15	97



Administration	Regional Operations	Water/Sanitation Operations
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Automated Systems Technician	2 Assistant Regional Manager	1 BG Administrative Supervisor I
1 BG Communications Technician	1 BG CSA 18 District Coordinator	1 BG Auto Systems Analyst II
3 BG CSA 70 Build Const Eng III	1 BG CSA 70 Dist Svcs Coordinat	1 BG Automated Systems Analyst I
1 BG CSA 70 Construction Inspect	1 BG District Coordinator	1 BG Buyer I
1 BG CSA 70 Dir of Special Distr	1 BG PSE-Equipment Operator	2 BG Clerk II
1 BG CSA 70 Executive Assistant	2 BG Regional Manager	2 BG CSA 70 Accounts Rep
1 BG CSA Assessment Tech	1 BG CSA 70/Tv-5 Comm Engineer T	1 BG CSA 70 Admin Secretary II
1 BG Deputy Director	9 Total	5 BG CSA 70 Customer Service Rep
2 BG District Planner		15 BG CSA 70 Maint Worker I
1 BG Engineering Technician 3		8 BG CSA 70 Maint Worker II
1 BG MIS Supervisor		6 BG CSA 70 Maint Worker III
2 BG Office Assistant II		1 BG CSA 70 Sampling Technician
1 BG Principal Budget Officer		1 BG Deputy Director
3 BG Public Service Employee		1 BG Electrical Technician
2 BG Staff Analyst II		1 BG Electrical Technician II
1 BG Supervising Fiscal Speciali		1 BG Management Analyst
1 BGDiv Manager, Engineering		1 BG Regulatory Compliance Spec
1 Fiscal Specialist		2 BG Staff Analyst II
25 Total		1 BG Storekeeper
		1 BG Supervising Office Asst. I
		2 BG Treatment Plant Oper I
		1 BG Treatment Plant Oper II
		3 BG Water & Sanitation Supervsr
		1 BG Water&Sanitation Optrns Mgr
		1 Fiscal Specialist
		2 Treatment Plant Operator 4
		63 Total



CSA 70 HL Havasu Lake Enterprise Fund

DESCRIPTION OF MAJOR SERVICES

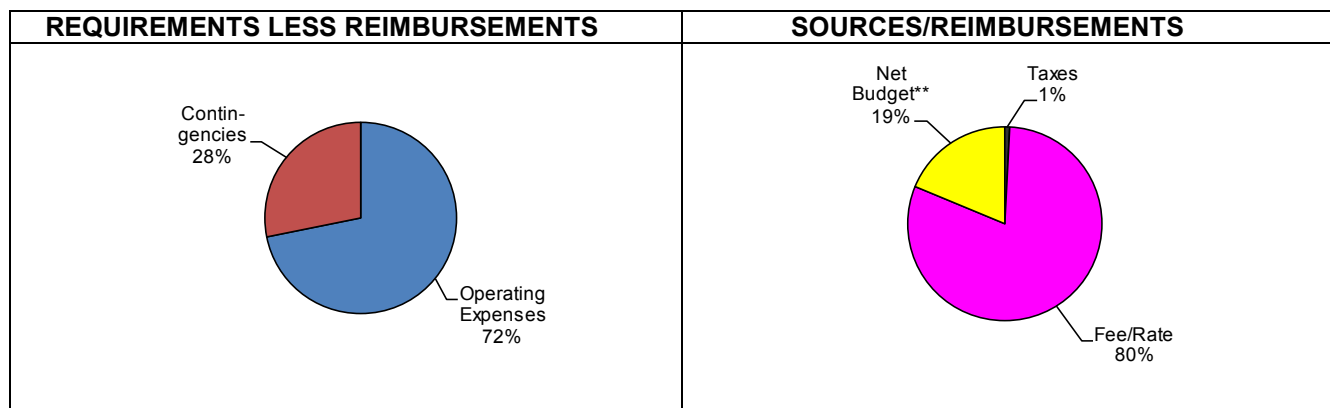
County Service Area (CSA) 70, Zone HL was established by an act of the County of San Bernardino Board of Supervisors on April 1, 1990 to provide refuse collection services within the community of Havasu Lake. The CSA is funded by annual service charges assessed to property owners and collected through annual property taxes.

Budget at a Glance

Requirements Less Reimbursements*	\$94,988
Sources/Reimbursements	\$77,202
Net Budget**	(\$17,786)
Estimated Unrestricted Net Assets	\$25,495
Use of Unrestricted Net Assets	\$0
Total Staff	0

*Includes Contingencies

2014-15 RECOMMENDED BUDGET



**Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise Funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Havasu Lake

BUDGET UNIT: EJA 487
FUNCTION: Operations
ACTIVITY: General

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	66,748	60,870	65,088	67,194	66,505	68,226	1,721
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	21,035	26,762	5,727
Total Exp Authority	66,748	60,870	65,088	67,194	87,540	94,988	7,448
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	66,748	60,870	65,088	67,194	87,540	94,988	7,448
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	66,748	60,870	65,088	67,194	87,540	94,988	7,448
Sources							
Taxes	1,193	1,242	357	1,100	1,167	762	(405)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	63,235	63,046	69,491	73,236	76,479	76,393	(86)
Other Revenue	93	39	144	47	47	47	0
Total Revenue	64,521	64,327	69,992	74,383	77,693	77,202	(491)
Operating Transfers In	0	2,000	750	750	0	0	0
Total Sources	64,521	66,327	70,742	75,133	77,693	77,202	(491)
Net Budget*	(2,227)	5,457	5,654	7,939	(9,847)	(17,786)	(7,939)
Budgeted Staffing					0	0	0

*Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.

MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET

Requirements of \$94,988 represent operating expenses to fund professional and specialized services, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$77,202 primarily include user service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$7,448 due to an increase in operating expenses of \$1,721 and an increase in contingencies of \$5,727. No significant changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



Park Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of parks throughout the County Service Areas (CSA). Revenue is received through property taxes, state aid, federal aid and service charges.

Budget at a Glance

Requirements Less Reimbursements*	\$3,613,541
Sources/Reimbursements	\$2,268,914
Fund Balance	\$1,344,627
Use of Fund Balance	\$559,372
Total Staff	23

*Includes Contingencies

CSA 20 Joshua Tree was established by an act of the County of San Bernardino Board of Supervisors on June 1, 1964. Resolution 1993-22 consolidated the services of fire with streetlighting, park and recreation. This park CSA provides funding for four parks, three ball fields, one recreation center building, a water playground, a skateboard park, and a 12,000 sq. ft. community center. This park CSA also provides maintenance for approximately 297 streetlights. Funding of this District is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,468 improved parcels and 5,527 unimproved parcels.

CSA 29 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964. The park CSA provides park and recreation services, a cemetery, television translators, and streetlighting to the community of Lucerne Valley. The park CSA serves approximately 3,000 residents and provides an equestrian center for local horse groups and for events. Services are funded primarily by property taxes.

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965, to provide water, sewer, park, refuse collection, and streetlighting services to the community of Oro Grande. This park CSA serves approximately 123 residences. In 2009-10 the District consolidated park and streetlight services to increase operational efficiencies and reduce administrative activities. The park CSA funds the operation and maintenance of 40 streetlights. Services are funded by property taxes, park program fees, and other miscellaneous revenue.

CSA 56 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966, to provide park and recreation services along with one community center and one senior center. The community of Wrightwood provides various park and recreation activities for approximately 3,000 users. Services are funded primarily by property taxes.

CSA 63 Oak Glen-Yucaipa was established by an act of the County of San Bernardino Board of Supervisors on December 18, 1967, to maintain a 19-acre park site which contains a historical schoolhouse, tennis court, playground, picnic area and paved parking lot for unincorporated areas in Yucaipa and Oak Glen. This park CSA is located 4 miles northeast of Yucaipa and serves approximately 10,000 park visitors annually. Services are funded primarily by property taxes.

CSA 70 M Wonder Valley is located ten miles east of Twenty-Nine Palms and was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991, to provide park services to the community of Wonder Valley. This park Improvement Zone is funded by a \$10 per parcel, per year service charge levied on 4,634 parcels.

CSA 70 P-6 El Mirage was established by an act of the County of San Bernardino Board of Supervisors on October 15, 1990. This Park Improvement Zone provides park and recreation services for approximately 3,710 users through a special tax of \$9.00 per parcel, per year billed on 3,549 parcels.

CSA 70 P-8 Fontana was established by an act of the County of San Bernardino Board of Supervisors and a service charge of \$394 per parcel for the first year was approved on July 13, 1993, to provide park maintenance and streetlighting services for Tract 15305 in an unincorporated area east of Fontana. The property that has been maintained has been sold and the maintenance and streetlighting costs will be minimal.



CSA 70 P-10 Mentone was established by an act of the County of San Bernardino Board of Supervisors on November 28, 1995, to provide park maintenance, landscaping, and streetlighting services. There are 28 streetlights in the District. The park Improvement Zone is funded by a service charge with a maximum charge of \$500 per parcel, per year. The 2014-15 service charge is \$375 per parcel and will be levied on 128 residential properties.

CSA 70 P-12 Montclair was established by an act of the County of San Bernardino Board of Supervisors on February 7, 2006, and voters approved a \$700 per parcel, per year service charge with a 1.5% inflationary increase to provide landscaping, graffiti removal, block wall maintenance, and streetlighting services to Tract 17509 in the Montclair area. The service charge for 2014-15 is \$731.98 per parcel and will be levied on 37 parcels.

CSA 70 P-13 El Rancho Verde was established by an act of the County of San Bernardino Board of Supervisors and on August 1, 2006, to provide landscape improvements to the Riverside Avenue median in the unincorporated area of El Rancho Verde. A \$142.65 per parcel, per year service charge for 509 parcels, approved by property owners in the improvement zone, covers ongoing maintenance costs associated with landscape improvements.

CSA 70 P-14 Mentone was established by an act of the County of San Bernardino Board of Supervisors on December 19, 2006, to provide landscape maintenance, streetlighting services and a detention basin to Tract 16602 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved on July 10, 2007. The 2014-15 service charge of \$350 will be levied on 108 parcels.

CSA 70 P-16 Eagle Crest was established by an act of the County of San Bernardino Board of Supervisors on January 23, 2007, to provide landscape maintenance and streetlighting services to Tract 16756 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided by this District. The 2014-15 service charge of \$407.65 will be levied on 44 parcels.

CSA70 P-17 Bloomington was established to provide landscape maintenance services and a detention basin to Tract 17395. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided to this District. No increase was required for 2014-15. The 2014-15 service charge of \$1,127.50 will be levied on 1 parcel.

CSA 70 P-18 Randall Crossings was established on July 9, 2013, by an act of the County of San Bernardino Board of Supervisors for the purpose of drainage and landscaping for Tract No. 18822 (Randall Crossings). This zone will be responsible for maintaining two catch basins, one 12" pipe and a drainage swale with landscaping. The 2014-15 property based charge will be \$615 per parcel per year with an annual 2.5% inflationary increase.

CSA 70 P-19 Gregory Crossings was established on September 24, 2013, by an act of The County of San Bernardino Board of Supervisors for the purpose of landscaping and detention basin maintenance for Tract No. 18659 (Gregory Crossings). This zone will be responsible for maintaining a 600 foot, 72 inch culvert pipe, drain and 14,579 square feet of landscaping. The 2014-15 property based charge will be \$1,353 per year with an annual 2.5% inflationary increase per parcel.

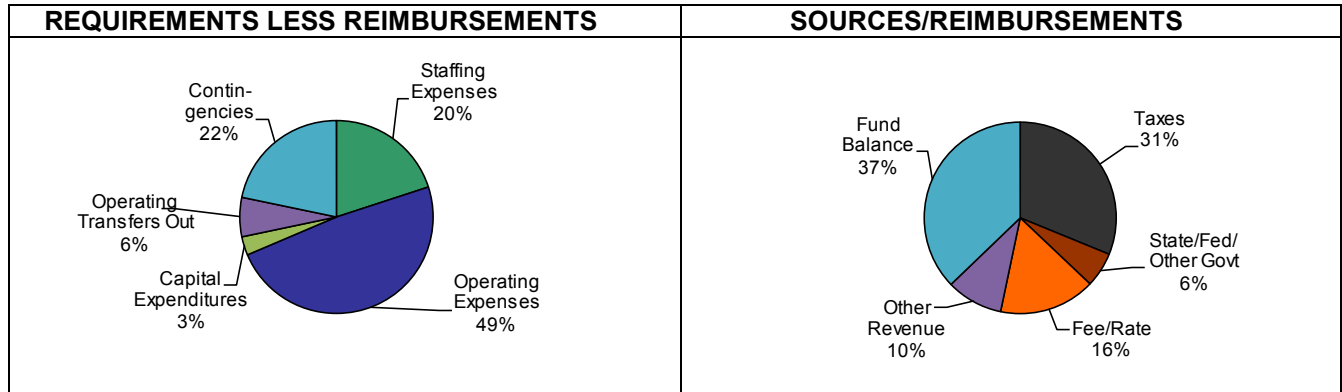
CSA 70 P-20 Mulberry Heights was established on January 14, 2014, by an act of The San Bernardino Board of Supervisors for the purpose of landscaping and drainage maintenance of Tract No. 16753 (Mulberry Heights) in the Fontana area. This zone will be responsible for maintaining 5,385 square feet of landscaping and one 72" corrugated metal perforated pipe. The 2014-15 property based rate will be \$107.25 with an annual inflationary increase of 2.5% per parcel.

CSA 70 W Hinkley was established by an act of the County of San Bernardino Board of Supervisors on April 30, 1973, to provide park services and a community center to the community of Hinkley. The park Improvement Zone serves approximately 5,000 community residents and is funded by property taxes.

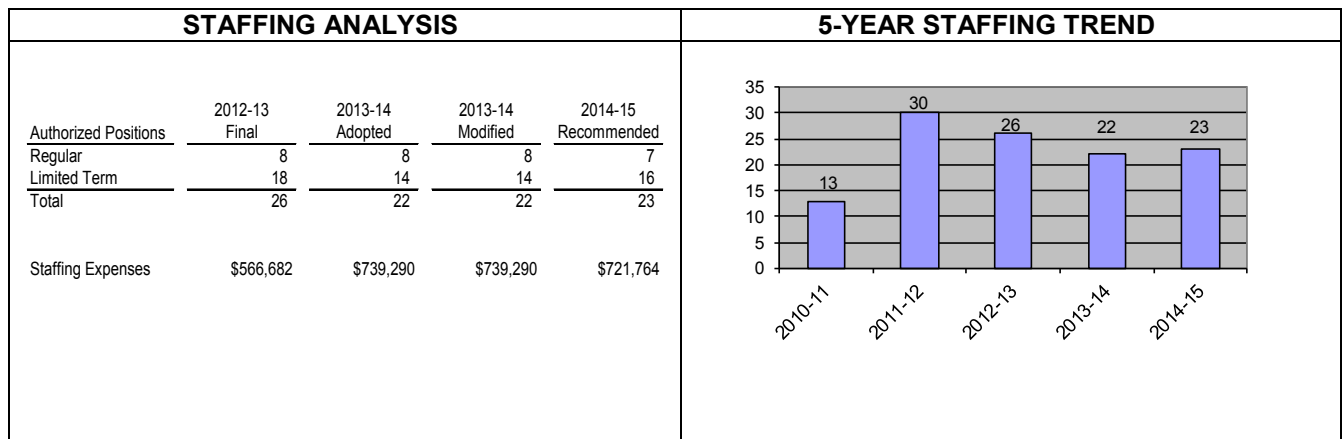


CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. Located in the Northwest corner of the County, this budget represents maintenance costs for the roadside park in Searles Valley. This park CSA serves approximately 800 park users. The park CSA is primarily funded by revenues from CSA 82, Sanitation District (EFY-495).

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Park Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operations
 ACTIVITY: Park

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	638,116	614,254	566,682	643,656	739,290	721,764	(17,526)
Operating Expenses	1,242,145	1,332,119	1,344,828	1,354,014	1,502,539	1,756,676	254,137
Capital Expenditures	35,773	31,141	3,882	60,000	108,175	112,240	4,065
Contingencies	0	0	0	0	1,103,664	785,255	(318,409)
Total Exp Authority	1,916,033	1,977,514	1,915,393	2,057,670	3,453,668	3,375,935	(77,733)
Reimbursements	(220,818)	0	(95,000)	0	0	0	0
Total Appropriation	1,695,215	1,977,514	1,820,393	2,057,670	3,453,668	3,375,935	(77,733)
Operating Transfers Out	390,555	412,491	122,563	400,399	704,281	237,606	(466,675)
Total Requirements	2,085,770	2,390,005	1,942,956	2,458,069	4,157,949	3,613,541	(544,408)
Sources							
Taxes	1,156,365	1,108,238	1,073,095	1,061,529	1,155,772	1,127,241	(28,531)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	248,148	14,112	73,040	12,381	313,673	213,013	(100,660)
Fee/Rate	537,154	519,669	512,809	526,729	542,384	585,372	42,988
Other Revenue	172,679	237,429	214,508	400,119	344,182	235,242	(108,940)
Total Revenue	2,114,345	1,879,448	1,873,453	2,000,758	2,356,011	2,160,868	(195,143)
Operating Transfers In	25,046	69,146	80,046	40,046	40,046	108,046	68,000
Total Financing Sources	2,139,391	1,948,594	1,953,499	2,040,804	2,396,057	2,268,914	(127,143)
Fund Balance					1,761,892	1,344,627	(417,265)
Budgeted Staffing					22	23	1

DETAIL OF 2014-15 RECOMMENDED BUDGET

2014-15				
Requirements	Sources	Fund Balance	Staffing	
Special Revenue Funds				
CSA 20 Joshua Tree (Fund SGD)	1,223,432	981,318	242,114	9
CSA 29 Lucerne Valley (Fund SGG)	614,855	573,239	41,616	5
CSA 42 Oro Grande (Fund SIV)	51,335	36,431	14,904	1
CSA 56 Wrightwood (Fund SKD)	266,671	163,884	102,787	3
CSA 63 Oak Glen-Yucaipa (Fund SKM)	440,491	107,170	333,321	3
CSA 70 M Wonder Valley (Fund SYR)	78,011	58,495	19,516	1
CSA 70 P-6 El Mirage (Fund SYP)	67,554	50,580	16,974	1
CSA 70 P-8 Fontana (Fund SMK)	26,451	221	26,230	0
CSA 70 P-10 Mentone (Fund RGT)	104,537	49,141	55,396	0
CSA 70 P-12 Montclair (Fund SLL)	106,675	28,956	77,719	0
CSA 70 P-13 El Rancho Verde (Fund SLU)	148,350	75,742	72,608	0
CSA 70 P-14 Mentone (Fund RCZ)	271,757	38,896	232,861	0
CSA 70 P-16 Eagle Crest (Fund RWZ)	71,735	16,339	55,396	0
CSA 70 P-18 Randall Crossings (Fund SMQ)	24,000	12,000	12,000	0
CSA 70 P-19 Gregory Crossings (Fund SMR)	29,217	19,800	9,417	0
CSA 70 P-20 Mulberry Heights (Fund SMT)	21,000	21,000	0	0
CSA 70 W Hinkley (Fund SLT)	24,482	10,555	13,927	0
CSA 82 Searles Valley (Fund SOZ)	42,988	25,147	17,841	0
Total Special Revenue Funds	3,613,541	2,268,914	1,344,627	23



CSA 20 Joshua Tree – Requirements of \$1.2 million include: staffing expenses to fund 9 positions of which 5 are regular and 4 are limited-term positions; expenses for park and streetlight operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for various park improvement projects, and operating transfers out to the Desert View Conservation project. Sources of \$981,318 are primarily from property taxes, special assessments, grant revenue, and other revenue for various park services and concessions. Fund balance of \$242,114 primarily funds budgeted contingencies.

CSA 29 Lucerne Valley – Requirements of \$614,855 include: staffing expenses to fund 5 positions of which 2 are regular and 3 are a limited-term positions; expenses for park operations and maintenance costs; and transfers for allocated indirect operational cost reimbursements. Sources of \$573,239 are primarily from property taxes, cemetery fees, and fees for park services. Fund balance of \$41,616 primarily funds budgeted contingencies.

CSA 42 Oro Grande – Requirements of \$51,335 includes: staffing expenses for 1 limited-term position; expenses for park operations; and transfers for allocated indirect operational cost reimbursements. Sources of \$36,431 are primarily from property taxes and operating transfers in from CSA 70 Countywide to support operations pending a Redevelopment Agency settlement for increased share of property taxes. Fund balance of \$14,904 primarily funds budgeted contingencies.

CSA 56 Wrightwood – Requirements of \$266,671 include: staffing expenses for 3 limited-term positions; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$163,884 include property taxes, rents, concessions, and interest. Fund balance of \$102,787 primarily funds budgeted contingencies.

CSA 63 Oak Glen-Yucaipa – Requirements of \$440,491 include: staffing expenses to fund 3 limited-term positions; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$107,170 are primarily from property taxes. Fund balance of \$333,321 primarily funds budgeted contingencies.

CSA 70 M Wonder Valley – Requirements of \$78,011 include: staffing expenses for 1 limited-term position; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$58,495 are primarily from special assessments, rents and concessions. Fund balance of \$19,516 primarily funds budgeted contingencies.

CSA 70 P-6 El Mirage – Requirements of \$67,554 include: staffing expenses for 1 limited-term position; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for light-emitting diode (LED) streetlights; and contingencies. Sources of \$50,580 are primarily from special taxes. Fund balance of \$16,974 primarily funds budgeted contingencies.

CSA 70 P-8 Fontana – Requirements of \$26,451 include expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$221 are revenues from interest. Fund balance of \$26,230 primarily funds budgeted contingencies and planned use for operations. The property has been sold and the maintenance and streetlighting costs will be minimal. The service charge has been eliminated and any costs incurred will be funded by the fund balance.

CSA 70 P-10 Mentone – Requirements of \$104,537 include: expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$49,141 are primarily from service charges. Fund balance of \$55,396 primarily funds budgeted contingencies and to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-12 Montclair – Requirements of \$106,675 include: operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$28,956 are primarily from service charges. Fund balance of \$77,719 primarily funds budgeted contingencies.



CSA 70 P-13 El Rancho Verde – Requirements of \$148,350 include: operating expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$75,742 are primarily from service charges. Fund balance of \$72,608 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-14 Mentone – Requirements of \$271,757 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$38,896 are primarily from service charges. Fund balance of \$232,861 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-16 Eagle Crest – Requirements of \$71,735 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$16,339 are primarily from service charges. Fund balance of \$55,396 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-18 Randall Crossings – Requirements of \$24,000 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$12,000 are primarily from service charges. Fund Balance of \$12,000 primarily funds budgeted contingencies.

CSA 70 P-19 Gregory Crossings – Requirements of \$29,217 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$19,800 are primarily from service charges. Fund Balance of \$9,417 primarily funds budgeted contingencies and planned use to support operations.

CSA 70 P-20 Mulberry Heights – Requirements of \$21,000 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$21,000 are primarily from service charges.

CSA 70 W Hinkley – Requirements of \$24,482 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$10,555 are primarily from property taxes and an operating transfer in from CSA 70 Countywide to augment operations due to reduction in property taxes. Fund balance \$13,927 primarily funds budgeted contingencies and planned use to support operations.

CSA 82 Searles Valley – Requirements of \$42,988 include: expenses for park operations; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$25,147 are primarily from an annual operating transfer in from CSA 82 Searles Valley Sanitation District. Fund balance of \$17,841 primarily funds budgeted contingencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$544,408. Major changes in requirements include a net increase in operating expenses of \$254,137 primarily due to the addition of three newly formed CSAs, an increase in services and supplies, and an increase in allocated direct and indirect operational costs supporting salaries and benefits and services and supplies; a planned net decrease in contingencies of \$318,409 to support operations as the available fund balance of the CSAs exceed the department's required 25% reserve threshold; and a decrease in operating transfers out of \$466,675 due to a reduction in operating transfers out for capital improvement projects for 2014-15.

Sources are decreasing by \$127,143. Major changes in sources include a decrease in state, federal, or government aid of \$100,660 due to a decrease in expected grant revenue for 2014-15.



STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$721,764 fund 23 budgeted positions of which 7 are regular positions and 16 are limited term positions and represent a net increase of 1 position. The budget reflects an increase of 2 limited term positions due to the addition of 2 BG CSA 29 Public Service Employees, offset by the decrease of 1 regular position due to the deletion of 1 BG Park Maintenance Work III.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	7	16	23	17	4	2	23
Total	7	16	23	17	4	2	23

Regional Operations

Classification

2	BG CSA 70 Dist Svcs Coordinat
1	BG Joshua Tree PSE Attendant
2	BG Park Maint Worker 2
1	BG Park Maintenance Worker III
1	BG PSE Park Maintenance Worker
2	BG PSE Pre-School Aide
1	BG PSE Teacher
1	BG PSE-Equipment Operator
9	BG Public Service Employee
1	BG Recreation Assistant
1	CSA 70 PSE Facilities Attendant
1	Recreation Coordinator
23	Total



Big Bear Valley Recreation and Park District Big Bear Alpine Zoo

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of Big Bear Valley Recreation and Park District and Big Bear Alpine Zoo. Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

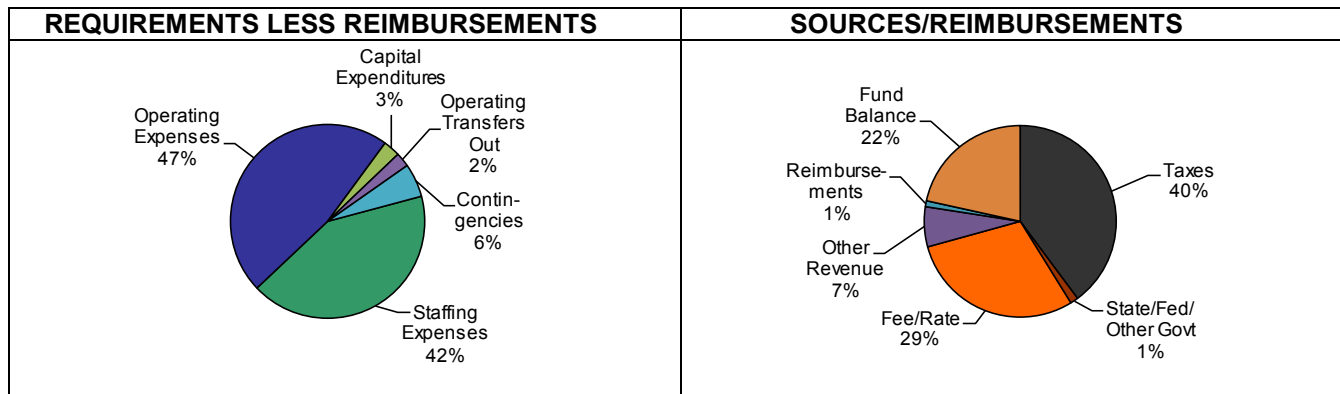
Budget at a Glance

Requirements Less Reimbursements*	\$4,174,724
Sources/Reimbursements	\$3,275,188
Fund Balance	\$899,536
Use of Fund Balance	\$666,727
Total Staff	64
*Includes Contingencies	

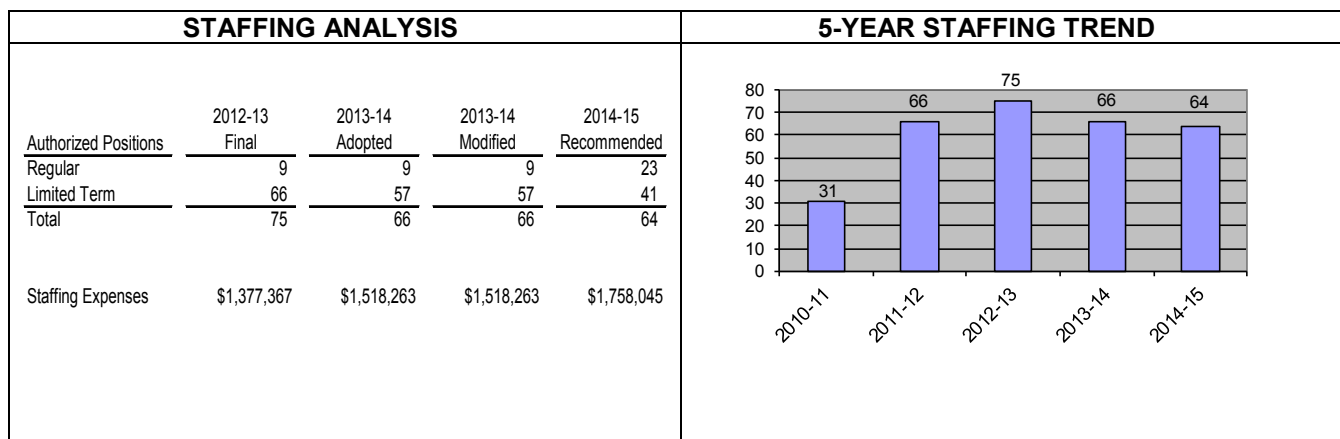
The **Big Bear Valley Recreation and Park District** was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1934. The District currently maintains 6 developed parks, 2 undeveloped parks, several community buildings including the Big Bear Valley Senior Center, 3 ball fields, and a swim beach. The District serves approximately 60,000 park users and is funded by property taxes and park service fees.

The **Big Bear Alpine Zoo** (formerly known as Moonridge Animal Park) is managed and funded by the Big Bear Valley Recreation and Park District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The zoo receives approximately 99,600 visitors annually.

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Big Bear Recreation and Park District

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: Park

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	1,462,691	1,377,367	1,304,460	1,425,039	1,518,263	1,758,045	239,782
Operating Expenses	1,438,414	1,702,868	1,373,596	1,791,063	1,678,327	1,967,370	289,043
Capital Expenditures	9,374	100,767	(10,191)	50,000	10,000	116,500	106,500
Contingencies	0	0	0	0	817,493	232,809	(584,684)
Total Exp Authority	2,910,478	3,181,002	2,667,866	3,266,102	4,024,083	4,074,724	50,641
Reimbursements	(59,004)	(41,003)	(41,003)	(41,500)	(41,500)	(41,500)	0
Total Appropriation	2,851,474	3,139,999	2,626,863	3,224,602	3,982,583	4,033,224	50,641
Operating Transfers Out	251,968	130,000	545,412	100,000	100,000	100,000	0
Total Requirements	3,103,442	3,269,999	3,172,275	3,324,602	4,082,583	4,133,224	50,641
Sources							
Taxes	1,705,390	1,764,319	1,835,901	1,689,869	1,662,934	1,662,934	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	66,545	92,564	64,346	67,254	121,098	56,098	(65,000)
Fee/Rate	1,230,000	1,029,405	1,071,336	1,042,052	1,014,547	1,232,445	217,898
Other Revenue	156,439	173,865	395,571	252,420	111,461	98,611	(12,850)
Total Revenue	3,158,374	3,060,153	3,367,154	3,051,595	2,910,040	3,050,088	140,048
Operating Transfers In	173,152	243,149	208,000	178,767	178,767	183,600	4,833
Total Financing Sources	3,331,526	3,303,302	3,575,154	3,230,362	3,088,807	3,233,688	144,881
Fund Balance					993,776	899,536	(94,240)
Budgeted Staffing					66	64	(2)

DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
Big Bear Valley Recreation and Park District (SSA)	2,966,691	2,223,747	742,944	48
Big Bear Alpine Zoo (SSF)	1,166,533	1,009,941	156,592	16
Total Special Revenue Funds	4,133,224	3,233,688	899,536	64

Big Bear Valley Recreation and Park District – Requirements of \$3.0 million include staffing expenses to fund 48 positions of which 12 are regular positions and 36 are limited-term; operating expenses for park and facility operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for various park improvement projects including Ranch Park improvements, Dana Park playground improvements, and the purchase of beach equipment; contingencies; and operating transfers out for the property tax share allocated to Big Bear Alpine Zoo. Sources of \$2.2 million are primarily from property taxes, and fee/rate revenue from park programs, services, and concessions. Fund balance of \$742,944 primarily funds budgeted contingencies and planned use for operational requirements and to fund capital expenditures.

Big Bear Alpine Zoo (formerly known as Moonridge Animal Park) – Requirements of \$1.2 million includes staffing expenses to fund 16 positions of which include 11 regular positions and 5 limited-term positions; operating expenses for park and facility operations, maintenance, animal feed, property rental, and professional veterinary services; and transfers for allocated indirect operational cost reimbursements. Sources of \$1.0 million are primarily from fee/rate revenue for entrance, park services, and concessions, operating transfers in from Big Bear Valley Recreation and Park District of a share of property tax, and interest earned on the Big Bear Alpine Zoo capital improvement project funds to assist in property rental costs until the Zoo is able to move to its new location. Fund balance of \$156,592 primarily funds programmed capital improvement projects, the purchase of equipment and vehicles, and supports operations.



BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$50,641. Major changes in requirements include an increase in staffing expenses of \$239,782 primarily from higher workers compensation costs and the reclassification of limited-term PSE positions to regular benefited positions; an increase in operating expenses of \$289,043 primarily due to an increase in utility costs and increased allocations for indirect costs for supporting salaries/benefits and services/supplies; an increase in capital expenditures of \$106,500 due to planned improvements at Dana Park, Ranch Park, and other park improvements, the purchase of beach equipment and the purchase of an all-terrain vehicle; a decrease in contingencies of \$584,684 primarily due to the above increases.

Sources are increasing by \$144,881. Major changes in sources include a decrease in state, federal, or government aid of \$65,000 due to reduced levels of grant funding from Department of Aging and Adult Services grant and an increase in fee/rate revenue of \$217,898 from an increase in fees for park services.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$1.8 million fund 64 budgeted positions of which 23 are regular positions and 41 are limited term positions and represent a net decrease of 2 positions. The budget reflects an increase of 15 positions due to the addition of 1 BG Park Maintenance Workers 2, 2 Big Bear P&R Maintenance Workers I, 6 Big Bear Animal Keepers I, 1 BG Big Bear P&R PSE Park Service Employee, 1 BG Park Maintenance Workers III, 1 BG Moon Ridge Veterinarian Technician, 1 BG Big Bear Lead Animal Keeper, and 2 BG Big Bear Recreation Coordinators. The addition of the positions as detailed above is the result of an increased workload and to meet the requirements of the Affordable Care Act. These increases are offset by the deletion of 1 BG Big Bear P&R Maintenance Superintendent, 14 BG BB P&R PSE Park Service Employees, and 2 BG PSE Zoo Service Employees.

The budget also includes the reclassification of 4 regular positions, consisting of the following:

- 1 BG Office Assistant II to a Fiscal Specialist;
- 1 BG Park Maintenance Worker 1 to a BG Park Maintenance Worker 2;
- 1 BG Park Maintenance Worker 2 to a BG Park Maintenance Worker III; and
- 1 BG Park Maintenance Worker 2 to a BG Park Maintenance Worker 1.



2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	23	41	64	35	14	15	64
Total	23	41	64	35	14	15	64

Regional OperationsClassification

38 BG BB P&R-PSE Park Serv Emp
 6 BG Big Bear Animal Keeper I
 3 BG Big Bear P&R Maint Worker I
 1 BG Big Bear P&R Rec Superindt
 1 BG General Manager
 1 BG Moon Ridge Zoo Curator
 3 BG Park Maint Worker 2
 3 BG Park Maintenance Worker III
 1 BG PSE Zoo Instructor
 1 BG PSE-Food Svcs Manager
 1 BG PSE-Guest Svcs Coordinator
 1 BG Vet Technician
 2 BG Big Bear Recreation Coordinator
 1 BG Big Bear Lead Animal Keeper
 1 Fiscal Specialist
 64 Total



Bloomington Recreation and Park District

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of Bloomington Recreation and Park District (District). Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

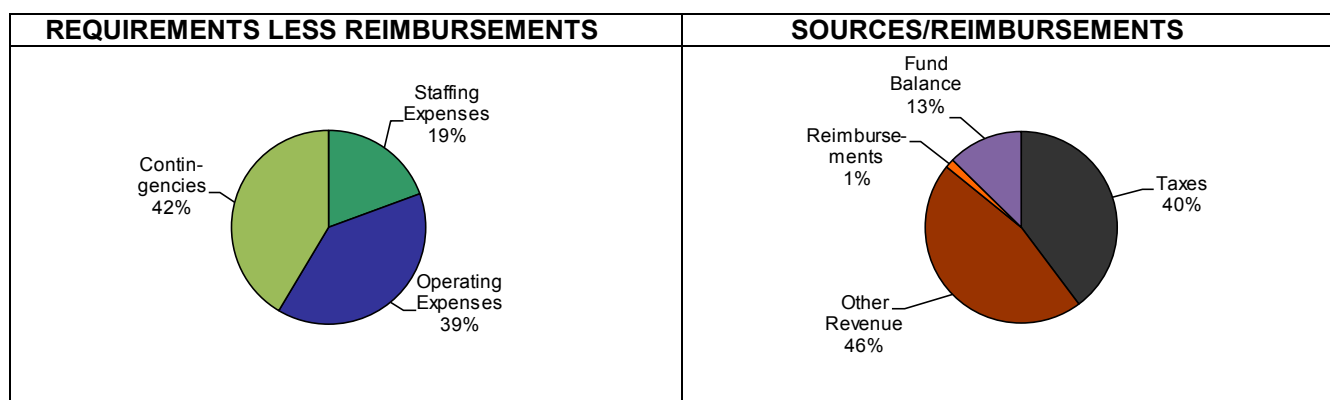
The District was established by an act of the County of San Bernardino Board of Supervisors on July 19, 1972. The District maintains 2 community parks, an equestrian arena, sports fields, and a community center which are funded primarily by property taxes and fees for park services.

Budget at a Glance

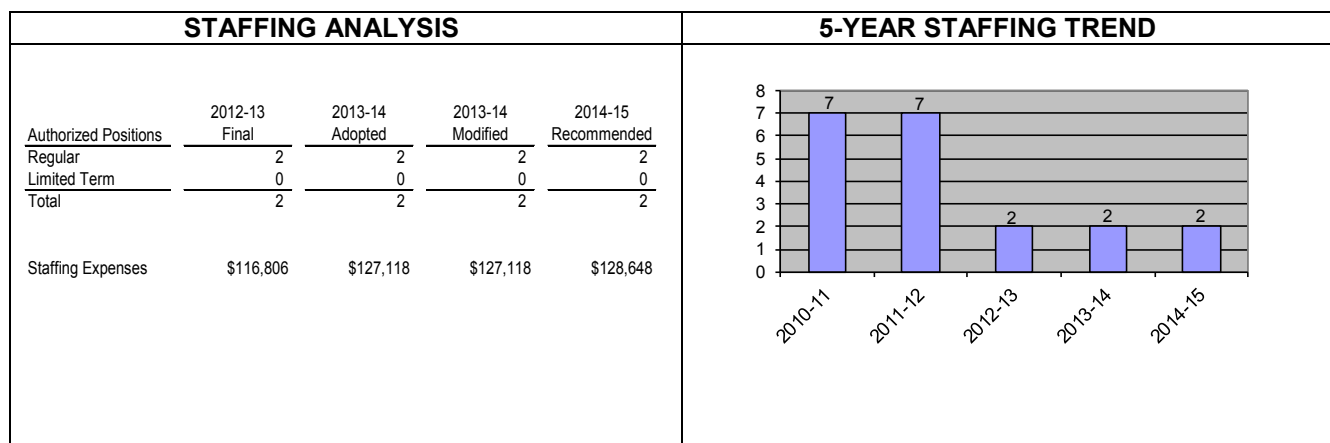
Requirements Less Reimbursements*	\$663,448
Sources/Reimbursements	\$580,373
Fund Balance	\$83,075
Contribution to Fund Balance	\$191,925
Total Staff	2

*Includes Contingencies

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Bloomington Recreation and Park District

BUDGET UNIT: SSD
 FUNCTION: Operations
 ACTIVITY: Park

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	142,184	124,732	116,807	122,070	127,118	128,648	1,530
Operating Expenses	173,186	236,667	218,840	227,448	232,205	259,800	27,595
Capital Expenditures	0	6,269	11,796	0	15,000	0	(15,000)
Contingencies	0	0	0	0	41,079	275,000	233,921
Total Exp Authority	315,369	367,667	347,442	349,518	415,402	663,448	248,046
Reimbursements	(17,746)	(5,784)	0	(10,058)	(10,058)	(10,058)	0
Total Appropriation	297,623	361,883	347,442	339,460	405,344	653,390	248,046
Operating Transfers Out	563,000	60,000	8,000	0	290,000	0	(290,000)
Total Requirements	860,623	421,883	355,442	339,460	695,344	653,390	(41,954)
Sources							
Taxes	258,579	252,151	264,109	266,409	245,932	261,663	15,731
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	3,497	3,299	3,227	3,193	3,276	3,210	(66)
Fee/Rate	(1,841)	5,628	(2,297)	(2,297)	500	2,500	2,000
Other Revenue	563,344	16,183	10,588	20,329	310,735	10,727	(300,008)
Total Revenue	823,579	277,261	275,628	287,634	560,443	278,100	(282,343)
Operating Transfers In	0	0	12,000	0	0	292,215	292,215
Total Financing Sources	823,579	277,261	287,628	287,634	560,443	570,315	9,872
Fund Balance					134,901	83,075	(51,826)
Budgeted Staffing					2	2	0

MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET

Major expenditures for the District include staffing expenses of \$128,648 to fund 2 regular positions and operating expenses of \$259,800 for park operations and maintenance costs and transfers for allocated indirect operational cost reimbursements. Major sources include taxes of \$261,663.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$41,954. Major changes in requirements include an increase in contingencies of \$233,921 primarily due to an operating transfer in of \$290,000 for reimbursement of the completed Kessler Park improvement project and a decrease in operating transfers out of \$290,000 as no capital improvement projects are programmed for 2014-15. Sources are increasing by \$9,872 and include a decrease in other revenue of \$300,008 and an increase in operating transfers in of \$292,215 due to the reclassification of a residual equity transfer in to operating transfer in for reimbursement of the completed Kessler Park improvement project.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no change in budgeted staffing for 2014-15.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	2	0	2	2	0	0	2
Total	2	0	2	2	0	0	2

Regional OperationsClassification

2 Maintenance Worker I
 2 Total



Road Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of road districts throughout the County offering various services from snowplowing to basic road maintenance to 40 County Service Areas (CSA) and Improvement Zones. Sources include property taxes, specialty taxes and service charges.

Budget at a Glance

Requirements Less Reimbursements*	\$4,512,845
Sources/Reimbursements	\$2,051,561
Fund Balance	\$2,461,284
Use of Fund Balance	\$938,014
Total Staff	1

*Includes Contingencies

CSA 18 Cedarpines was established by an act of the County of San Bernardino Board of Supervisors on July 17, 1967, to maintain 17.3 miles of paved and dirt roadways, one community center and one five-acre park. This road CSA receives property taxes revenue and a \$50 per parcel service charge on approximately 3,781 parcels.

CSA 59 Deer Lodge Park was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1966, to maintain 5 miles of paved roads. This road CSA receives property taxes revenue to fund road maintenance and snow removal services. On June 7, 2011 voters approved an annual special tax of \$220 per parcel per year with a 2.5% inflationary factor for road paving and road maintenance services. The 2014-15 per parcel special tax is \$236.92, currently there are 706 parcels billed for the special tax.

CSA 68 Valley of the Moon was established by an act of the County of San Bernardino Board of Supervisors on December 1, 1969, to maintain 4 miles of paved roads. This road CSA receives property taxes revenue to fund road maintenance and snow removal services.

CSA 69 Lake Arrowhead Road was established by an act of the County of San Bernardino Board of Supervisors on December 22, 1969, to maintain 4 miles of paved roads. This road CSA receives property taxes revenue and a \$100 service charge levied on each of 394 parcels of land for the maintenance of roads and snow removal services.

CSA 70 G Wrightwood Road was established by an act of the County of San Bernardino Board of Supervisors on November 29, 1971, to maintain 7.3 miles of paved and unpaved roads. This road Improvement Zone receives property taxes revenue to fund road maintenance and snow removal services. On June 3, 2003, voters approved an annual special tax of \$375 per parcel. There are 464 parcels currently billed the special tax in this Improvement Zone.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972, to provide road maintenance for 178.4 miles of road to the community of Wonder Valley. This road Improvement Zone is located 10 miles east of Twenty-Nine Palms and receives a \$15 service charge currently billed on 4,634 parcels of land to fund its maintenance service.

Permanent Road Division (PRD) G-1 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on April 18, 2006, to provide funding for a road improvement project in CSA 70, Zone G (Wrightwood).

CSA 70 R-2 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974, to maintain 1.5 miles of paved roads. This road Improvement Zone receives property taxes revenue to fund road maintenance and snow removal services. On June 3, 2008 voters approved a special tax of \$225 per parcel, per year with a 2.5% inflationary factor increase each year thereafter. There are currently 303 parcels which will be billed the 2014-15 special tax of \$260.94 to fund road improvements and increased operating expenses.

CSA 70 R-3 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974, to maintain 9 miles of paved roads. This road Improvement Zone receives property taxes revenue and a \$12 service charge currently billed on 1,114 parcels of land to fund road maintenance and snow removal services.



CSA 70 R-4 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on September 26, 1977, to maintain 964 feet of paved roads. This road Improvement Zone receives a \$100 service charge on 26 parcels to fund road maintenance and snow removal services.

CSA 70 R-5 Sugarloaf was established by an act of the County of San Bernardino Board of Supervisors on March 5, 1980, to maintain 20.9 miles of paved and unpaved roads. On May 1, 2007 voters approved a special tax of \$60 per parcel, per year with a 2.5% inflationary factor. This road Improvement Zone receives a \$71.34 special tax for 2014-15 on 3,520 parcels to fund road maintenance and snow removal services.

CSA 70 R-7 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on December 15, 1980, to maintain 965 feet of paved roads. This road Improvement Zone receives a \$700 per parcel service charge on 9 parcels to fund road maintenance and snow removal services.

CSA 70 R-8 Riverside Terrace located in the Chino area was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982, to maintain 1 mile of paved road. On June 5, 2007 voters approved an increase in the annual service charge from \$250 per parcel to \$350 per parcel with a 2.5% inflationary factor. The 2014-15 service charge of \$376.91 will be billed on 67 parcels to fund the road maintenance services. No 2.5% annual inflationary increase is required for 2014-15.

CSA 70 R-9 Rim Forest was established by an act of the County of San Bernardino Board of Supervisors on May 9, 1983, to maintain 1 mile of paved road. This road Improvement Zone receives a \$60 per parcel, per year service charge on 140 parcels to fund road maintenance and snow removal services.

CSA 70 R-12 Baldwin Lake was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984, to maintain 1.62 miles of unpaved road. On August 19, 2008 voters approved an increase in the service charge from \$50 per parcel, per year to \$288 per parcel, per year with an annual 2.5% inflation increase every year thereafter. There are currently 33 parcels which will be billed the \$333.99 service charge for 2014-15 to fund road maintenance and snow removal services.

CSA 70 R-13 Lake Arrowhead North Shore was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984, to maintain 1.39 miles of paved roads. This road Improvement Zone receives a \$100 per parcel annual service charge on 88 parcels to fund road maintenance and snow removal services.

CSA 70 R-15 Landers was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984, to maintain 162 miles of unpaved roads in the community of Landers. This road Improvement Zone receives a \$20 per parcel service charge on 3,497 parcels to fund road grading and road maintenance services. CSA 70 R-15 and CSA 70 M share the cost of 1 full-time Equipment Operator I position.

CSA 70 R-16 Running Springs was established by an act of the County of San Bernardino Board of Supervisors on May 14, 1984, to maintain .94 miles of paved roads in the community of Running Springs. This road Improvement Zone receives a \$600 per parcel, per year special tax on 25 parcels to fund road maintenance and snow removal services.

CSA 70 R-19 Copper Mountain in the vicinity of 29 Palms was established by an act of the County of San Bernardino Board of Supervisors on May 19, 1986, to maintain 91.7 miles of unpaved road. This road Improvement Zone receives a \$20 per parcel, per year service charge on 2,051 parcels to fund road maintenance services.

CSA 70 R-20 Flamingo Heights was established by an act of the County of San Bernardino Board of Supervisors on April 7, 1986, to maintain 36.9 miles of unpaved roads. This road Improvement Zone receives a \$15 per parcel, per year service charge on 762 parcels to fund road maintenance services.

CSA 70 R-21 Mountain View was established by an act of the County of San Bernardino Board of Supervisors on August 17, 1987, to maintain approximately 1,290 feet of paved roads. This road Improvement Zone receives a \$90 per parcel, per year service charge on 24 parcels to fund road maintenance and snow removal services.



CSA 70 R-22 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989, to maintain 2 miles of paved road in the community of Twin Peaks. This road Improvement Zone receives a per parcel, per year service charge of \$100 on 187 parcels and a per parcel, per year special tax of \$100 on 10 annexed parcels which was approved by voters on July 16, 2002 to fund road maintenance and snow removal services.

CSA 70 R-23 Mile High Park was established by an act of the County of San Bernardino Board of Supervisors on July 8, 1991, to maintain 1 mile of paved road. This road Improvement Zone receives an annual service charge of \$240 on each improved parcel of land and \$120 for each unimproved parcel. There are currently 58 improved parcels and 24 unimproved parcels billed to fund road maintenance and snow removal services.

CSA 70 R-25 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989, to maintain .56 mile of unpaved road in the community of Lucerne Valley. This road Improvement Zone receives a \$60 per parcel, per year service charge on 18 parcels to hold in reserve in case of emergency needs.

CSA 70 R-26 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989, to maintain 8.8 miles of roads. This road Improvement Zone receives a \$35 per parcel, per year service charge on 184 parcels to fund road maintenance and road grading services.

CSA 70 R-29 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991, to maintain 7 miles of road. This road Improvement Zone receives a \$30 per parcel, per year service charge on 209 parcels to fund road maintenance and road grading services.

CSA 70 R-30 Verdemont was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991, to maintain 1 mile of unpaved road in the Devore/Glen Helen area. This road Improvement Zone receives a \$100 per parcel, per year service charge on 23 parcels to fund road maintenance and road grading services.

CSA 70 R-31 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991, to maintain 1.14 miles of paved road in the community of Lytle Creek. This road Improvement Zone receives a \$30 per parcel, per year service charge on 94 parcels to fund road maintenance services.

CSA 70 R-33 Big Bear City was established by an act of the County of San Bernardino Board of Supervisors on August 22, 1995, to maintain .76 mile of paved road on Fairway Blvd. in the City of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 97 parcels to fund road maintenance and snow removal services.

CSA 70 R-34 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on January 11, 1994, to maintain approximately 1,026 feet of unpaved road on Alley Way in the community of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 26 parcels to fund road maintenance and snow removal services.

CSA 70 R-35 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994, to maintain approximately 745 feet of paved road. This road Improvement Zone receives a \$150 per parcel, per year service charge on 17 parcels to fund road maintenance and snow removal services.

CSA 70 R-36 Pan Springs was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994, to maintain .77 mile of paved road near Big Bear Airport. This road Improvement Zone receives a \$100 per parcel, per year service charge on 90 parcels to fund road maintenance and snow removal services.

CSA 70 R-39 Highland Estates was established by the County of San Bernardino Board of Supervisors on January 3, 2001, to maintain 3.7 miles of paved roads. This road Improvement Zone receives a \$405 per parcel, per year service charge on 177 parcels of land to fund road maintenance services.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead was approved by the County of San Bernardino Board of Supervisors on March 20, 2001, to maintain approximately 0.5 miles of the paved Upper North Bay access road for residents in the Blue Jay area of Lake Arrowhead. This road Improvement Zone receives a \$500 per parcel, per year special tax on 35 parcels to fund road maintenance and snow removal services.



CSA 70 R-41 Quail Summit was approved by the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain approximately 1.23 miles of paved road and 11 streetlights in the Quail Summit tract in Oak Hills. On March 26, 2002, voters approved an annual service charge of \$166 per parcel, per year with an annual inflationary increase of 1.5% every year thereafter. The service charge for 2014-15 is \$186.99 which will be billed on 33 parcels to fund road maintenance and streetlight costs.

CSA 70 R-42 Windy Pass was approved by the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain approximately 2.15 miles of paved roadway in the Barstow Heights area. On July 16, 2002, voters approved a special tax, of \$750 per parcel, per year, currently billed on 60 parcels, to fund road paving and maintenance services.

CSA 70 R-44 Saw Pit Canyon was established through voter approval on August 16, 2005. This road Improvement Zone was formed to provide road improvement and maintenance, including: several large culverts; headwall installations and maintenance; land slide restoration; snow removal; and road grading services. This Improvement Zone receives a \$1,000 per parcel, per year special tax on 11 parcels. This road Improvement Zone consists of 1.14 miles of road which includes Ascension Road, Ascension Court, and Alder Glen Road in the Sawpit Canyon area of Cedar Pines Park.

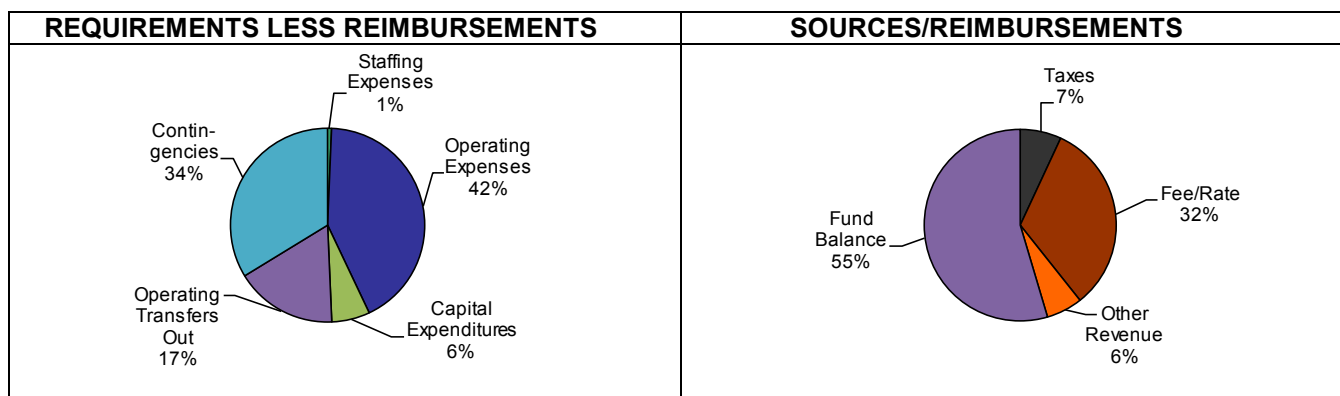
CSA 70 R-45 Erwin Lake was approved by the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain approximately .72 miles of dirt road in the Erwin Lake area on the east end of Big Bear Valley. The service charge for 2014-15 is \$176.61 which will be billed on 58 parcels to fund road maintenance and snow removal services.

CSA 70 R-46 So. Fairway Drive was established through voter approval on August 10, 2010, to assess a \$325 per parcel per year special tax with a 2.5% inflationary factor each year thereafter. The 2014-15 special tax of \$350.00 on 17 parcels will fund road maintenance, snow removal, and road grading services. This road Improvement Zone will include South Fairway Drive in the unincorporated area of Lake Arrowhead.

CSA 70 R-47 Rocky Point was established on September 10, 2013, by an act of The San Bernardino County of Supervisors. The 2014-15 service charge will be \$250 per parcel with an annual 2.5% inflationary factor for road maintenance services, road paving, and snow removal services.

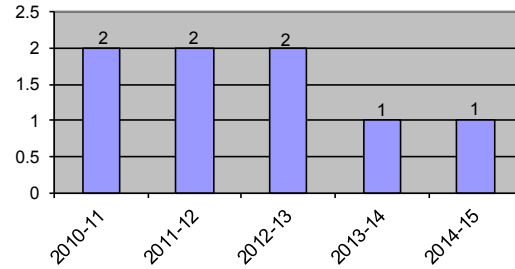
CSA 79 R-1 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 14, 1993, to maintain approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. On August 7, 2007, voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter. The 2014-15 special tax of \$418.43 on 66 parcels will fund road maintenance, paving, and snow removal services.

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2012-13 Final	2013-14 Adopted	2013-14 Modified	2014-15 Recommended					
Regular	0	0	0	0					
Limited Term	2	1	1	1					
Total	2	1	1	1					
Staffing Expenses	\$114,331	\$29,394	\$29,394	\$29,866					

**ANALYSIS OF 2014-15 RECOMMENDED BUDGET**

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Road Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: Roads

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	62,090	78,794	80,324	25,908	29,394	29,866	472
Operating Expenses	1,589,095	1,454,628	1,285,872	1,099,714	1,766,393	1,909,160	142,767
Capital Expenditures	0	0	0	23,922	161,500	287,000	125,500
Contingencies	0	0	0	0	1,115,233	1,523,270	408,037
Total Exp Authority	1,651,185	1,533,422	1,366,196	1,149,544	3,072,520	3,749,296	676,776
Reimbursements	(10,000)	(4,089)	0	0	0	0	0
Total Appropriation	1,641,185	1,529,333	1,366,196	1,149,544	3,072,520	3,749,296	676,776
Operating Transfers Out	551,400	287,282	408,880	1,073,417	1,530,596	763,549	(767,047)
Total Requirements	2,192,585	1,816,615	1,775,076	2,222,961	4,603,116	4,512,845	(90,271)
Sources							
Taxes	322,429	303,969	318,892	325,594	312,829	312,608	(221)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	151,965	3,493	3,402	3,612	3,612	0
Fee/Rate	1,225,364	1,314,472	1,326,145	1,518,020	1,454,754	1,460,304	5,550
Other Revenue	137,199	102,972	178,129	189,057	183,730	175,613	(8,117)
Total Revenue	1,684,992	1,873,378	1,826,659	2,036,073	1,954,925	1,952,137	(2,788)
Operating Transfers In	99,361	111,171	599,380	99,381	99,400	99,424	24
Total Financing Sources	1,784,353	1,984,549	2,426,039	2,135,454	2,054,325	2,051,561	(2,764)
Fund Balance					2,548,791	2,461,284	(87,507)
Budgeted Staffing					1	1	0



DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
CSA 18 Cedarpines (Fund SFY)	545,426	262,493	282,933	0
CSA 59 Deer Lodge Park (Fund SKJ)	368,981	154,531	214,450	0
CSA 68 Valley of the Moon (Fund SKP)	88,735	41,920	46,815	0
CSA 69 Lake Arrowhead Road (Fund SKS)	107,685	63,352	44,333	0
CSA 70 G Wrightwood Road (Fund SLG)	379,210	159,696	219,514	0
CSA 70 M Wonder Valley (Fund SLP)	120,675	69,402	51,273	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,424	99,414	10	0
CSA 70 R-2 Twin Peaks (Fund SMA)	78,215	70,429	7,786	0
CSA 70 R-3 Erwin Lake (Fund SMD)	146,306	85,296	61,010	0
CSA 70 R-4 Cedar Glen (Fund SMG)	6,763	3,075	3,688	0
CSA 70 R-5 Sugarloaf (Fund SMP)	883,269	241,018	642,251	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	16,120	5,716	10,404	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	207,005	25,775	181,230	0
CSA 70 R-9 Rim Forest (Fund SNG)	14,259	8,595	5,664	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	28,707	9,869	18,838	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	31,804	8,711	23,093	0
CSA 70 R-15 Landers (Fund SOG)	116,387	68,988	47,399	0
CSA 70 R-16 Running Springs (Fund SOJ)	31,579	15,162	16,417	0
CSA 70 R-19 Copper Mountain (Fund SNA)	55,591	40,904	14,687	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	24,506	11,745	12,761	0
CSA 70 R-21 Mountain View (Fund SNM)	3,686	2,834	852	0
CSA 70 R-22 Twin Peaks (Fund SOB)	34,147	19,714	14,433	0
CSA 70 R-23 Mile High Park (Fund RCA)	43,254	17,350	25,904	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	2,156	1,424	732	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	19,213	6,521	12,692	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	12,871	6,691	6,180	0
CSA 70 R-30 Verdemont (Fund RCC)	4,192	2,711	1,481	0
CSA 70 R-31 Lytle Creek (Fund RCE)	4,983	3,023	1,960	0
CSA 70 R-33 Big Bear City (Fund RCN)	14,083	9,544	4,539	0
CSA 70 R-34 Big Bear (Fund RCM)	11,467	2,644	8,823	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	4,467	2,361	2,106	0
CSA 70 R-36 Pan Springs (Fund RCR)	49,263	9,167	40,096	0
CSA 70 R-39 Highland Estates (Fund RCK)	78,979	71,843	7,136	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	81,094	18,941	62,153	0
CSA 70 R-41 Quail Summit (Fund RGY)	24,095	8,691	15,404	0
CSA 70 R-42 Windy Pass (Fund RHL)	173,601	54,405	119,196	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	19,465	11,503	7,962	0
CSA 70 R-45 Erwin Lake (Fund SMO)	34,219	10,722	23,497	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	16,586	8,347	8,239	0
CSA 70 R-47 Rocky Point (Fund RIS)	452,000	313,500	138,500	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	78,377	23,534	54,843	0
Total Special Revenue Funds	4,512,845	2,051,561	2,461,284	1

CSA 18 Cedarpines – Requirements of \$545,426 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$262,493 are primarily from property taxes and service charges. Fund balance of \$282,933 primarily funds budgeted contingencies and planned use to support operations for required road repairs.



CSA 59 Deer Lodge Park – Requirements of \$368,981 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$154,531 are from property taxes and special taxes. Fund balance of \$214,450 primarily funds budgeted contingencies and planned use to fund a road improvement project.

CSA 68 Valley of the Moon – Requirements of \$88,735 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$41,920 are from property taxes. Fund balance of \$46,815 funds future road paving projects.

CSA 69 Lake Arrowhead Road – Requirements of \$107,685 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$63,352 are from property taxes and service charges. Fund balance of \$44,333 primarily funds budgeted contingencies.

CSA 70 G Wrightwood Road – Requirements of \$379,210 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, contingencies, and operating transfers out to the CSA 70 PRD G-1 loan payment fund. Sources of \$159,696 are from property taxes and special taxes. Fund balance of \$219,514 funds budgeted contingencies.

CSA 70 M Wonder Valley – Requirements of \$120,675 primarily includes salaries and benefits for 1 extra help position, operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$69,402 are from service charges. Fund balance of \$51,273 funds budgeted contingencies for future required road repairs.

CSA 70 Permanent Road Division (PRD) G-1 Wrightwood – Requirements of \$99,424 represents the debt payment of a project loan. Sources of \$99,414 are from an operating transfer in from CSA 70 Zone G operating fund. Fund balance of \$10 funds budgeted contingencies.

CSA 70 R-2 Twin Peaks – Requirements of \$78,215 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$70,429 are from property taxes and special taxes. Fund balance of \$7,786 funds budgeted contingencies.

CSA 70 R-3 Erwin Lake – Requirements of \$146,306 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$85,296 are from property taxes and service charges. Fund balance of \$61,010 funds budgeted contingencies for future road projects.

CSA 70 R-4 Cedar Glen – Requirements of \$6,763 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$3,075 are from service charges. Fund balance of \$3,688 is for future road projects.

CSA 70 R-5 Sugarloaf – Requirements of \$883,269 primarily include operating expenses for road maintenance and snow removal, transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$241,018 are from special taxes. Fund balance of \$642,251 funds budgeted contingencies and operating transfers out for a road paving project.

CSA 70 R-7 Lake Arrowhead – Requirements of \$16,120 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$5,716 are from service charges. Fund balance of \$10,404 funds budgeted contingencies.

CSA 70 R-8 Riverside Terrace – Requirements of \$207,005 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$25,775 are from service charges. Fund balance of \$181,230 funds budgeted contingencies.

CSA 70 R-9 Rim Forest – Requirements of \$14,259 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,595 are from service charges. Fund balance of \$5,664 funds contingencies and operating expenses for required road repairs.



CSA 70 R-12 Baldwin Lake – Requirements of \$28,707 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$9,869 are from service charges. Fund balance of \$18,838 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-13 Lake Arrowhead North Shore – Requirements of \$31,804 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,711 are from service charges. Fund balance of \$23,093 funds budgeted contingencies and expenses for required road repairs.

CSA 70 R-15 Landers – Requirements of \$116,387 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$68,988 are from service charges. Fund balance of \$47,399 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-16 Running Springs – Requirements of \$31,579 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$15,162 are from special taxes. Fund balance of \$16,417 funds budgeted contingencies and expenses for required road repairs and operations.

CSA 70 R-19 Copper Mountain – Requirements of \$55,591 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$40,904 are from service charges. Fund balance of \$14,687 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-20 Flamingo Heights – Requirements of \$24,506 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,745 are from service charges. Fund balance of \$12,761 funds operating expenses for required road repairs.

CSA 70 R-21 Mountain View – Requirements of \$3,686 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,834 are from service charges. Fund balance of \$852 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-22 Twin Peaks – Requirements of \$34,147 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$19,714 are from service charges and special taxes. Fund balance of \$14,433 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-23 Mile High Park – Requirements of \$43,254 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$17,350 are from service charges. Fund balance of \$25,904 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-25 Lucerne Valley – Requirements of \$2,156 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$1,424 are from service charges. Fund balance of \$732 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-26 Yucca Mesa – Requirements of \$19,213 primarily includes expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,521 are from service charges. Fund balance of \$12,692 funds budgeted contingencies.

CSA 70 R-29 Yucca Mesa – Requirements of \$12,871 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,691 are from service charges. Fund balance of \$6,180 funds budgeted contingencies and operating expenses for required road repairs.



CSA 70 R-30 Verdemont – Requirements of \$4,192 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$2,711 are from service charges. Fund balance of \$1,481 funds required road repairs and planned use to support operations.

CSA 70 R-31 Lytle Creek – Requirements of \$4,983 primarily includes operating expenses for road maintenance and grading services and transfers for indirect costs. Sources of \$3,023 are from service charges. Fund balance of \$1,960 funds operating expenses for required road projects.

CSA 70 R-33 Big Bear City – Requirements of \$14,083 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$9,544 are from service charges. Fund balance of \$4,539 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-34 Big Bear – Requirements of \$11,467 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,644 are from service charges. Fund balance of \$8,823 funds budgeted contingencies and expenses for required road repairs and planned use to support operations.

CSA 70 R-35 Cedar Glen – Requirements of \$4,467 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,361 are from service charges. Fund balance of \$2,106 funds budgeted contingencies and planned use to support operations.

CSA 70 R-36 Pan Springs – Requirements of \$49,263 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$9,167 are from service charges. Fund balance of \$40,096 funds budgeted contingencies.

CSA 70 R-39 Highland Estates – Requirements of \$78,979 primarily includes operating expenses for road maintenance, debt service for a CSA Revolving Loan, transfers for indirect costs, and contingencies. Sources of \$71,843 are from service charges. Fund balance of \$7,136 funds planned use to support operations.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead – Requirements of \$81,094 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$18,941 are from special taxes. Fund balance of \$62,153 funds budgeted contingencies.

CSA 70 R-41 Quail Summit – Requirements of \$24,095 primarily includes operating expenses for road maintenance and streetlighting, transfers for indirect costs, and contingencies. Sources of \$8,691 are from service charges. Fund balance of \$15,404 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-42 Windy Pass – Requirements of \$173,601 primarily includes operating expenses for road maintenance and paving services, transfers for indirect costs, and contingencies. Sources of \$54,405 are from special taxes. Fund balance of \$119,196 funds budgeted contingencies.

CSA 70 R-44 Saw Pit Canyon – Requirements of \$19,465 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,503 are from special taxes. Fund balance of \$7,962 funds budgeted contingencies.

CSA 70 R-45 Erwin Lake – Requirements of \$34,219 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$10,722 are from service charges. Fund balance of \$23,497 funds budgeted contingencies.

CSA 70 R-46 So. Fairway Drive – Requirements of \$16,586 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$8,347 are from service charges. Fund balance of \$8,239 funds operating expenses for required road repairs.



CSA70 R-47 Rocky Point – Requirements of \$452,000 primarily includes operating expenses for road maintenance, a road paving project, and debt service. Sources of \$313,500 are from service charges and the receipt of a CSA Revolving Loan of \$150,000. Fund balance of \$138,500 funds operating expenses for required road projects and repairs.

CSA 79 R-1 Green Valley Lake – Requirements of \$78,377 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$23,534 are from special taxes. Fund balance of \$54,843 funds budgeted contingencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$90,271. Major changes in requirements include a net increase in operating expenses of \$142,767 primarily due to a decrease in scheduled road maintenance, increase in transfers out for both direct and indirect costs for supporting salaries and benefits and services and supplies, and an increase in debt payments for CSA 70 R-47 Rocky Point, an increase in capital expenditures of \$125,500 due to the planned paving project for CSA 70 R-47 Rocky Point, a decrease in operating transfers out of \$767,047 due to fewer programmed road paving projects for 2014-15, and an increase in contingencies of \$408,037 primarily as a result of lower than expected snowplowing for the winter of 2013. There are no major changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$29,866 fund 1 limited term position. There is no change in staffing.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	0	1	1	1	0	0	1
Total	0	1	1	1	0	0	1

Regional Operations

Classification

1	BG PSE Equipment Operator
1	Total



Sanitation Districts Enterprise Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of sanitation collection systems and wastewater treatment facilities throughout the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance

Requirements Less Reimbursements*	\$9,321,748
Sources/Reimbursements	\$6,855,047
Net Budget**	(\$2,466,701)
Estimated Unrestricted Net Assets	\$2,466,701
Use of Unrestricted Net Assets	\$1,468,532
Total Staff	0

*Includes Contingencies

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide sewer services to the community of Oro Grande. This sanitation CSA is located five miles northwest of Victorville, provides sewer services to 238 Equivalent Dwelling Units (EDU).

CSA 53B Fawnskin is located on the north shore of Big Bear Lake. The sanitation CSA was established by an act of the County of San Bernardino Board of Supervisors on January 2, 1968. The sewage collection system, which includes an innovative vacuum system, services 1,257 EDUs. Sewage treatment is provided by contract with Big Bear Area Regional Water Agency (BBARWA).

CSA 64 Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968. This sanitation CSA is located southeast of the City of Victorville, Victor Valley Wastewater Reclamation Authority (VWVRA) provides sewer services to 4,326 EDUs and maintains three lift stations.

CSA 70 BL Bloomington was established on November 19, 2013, by an act of The San Bernardino County Board of Supervisors in the Bloomington area for the purpose of providing sewer service. The costs to construct the sewer line that will serve the Applicant's property will be paid by the Applicant and the sewer line will be deeded to the CSA 70 BL Bloomington upon completion. The sewer fees will be adopted in the 2015-16 Resolution Establishing Various Fees for water and sewer services.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 17, 2004, to provide park and recreation, sanitation, and streetlight services to the Glen Helen area. The sanitation Improvement Zone provides sanitation services to the San Bernardino Sheriff's Department Detention facility as well as a Master Planned community currently in development. The sanitation Improvement Zone currently provides sewer service to 728 residential EDUs.

CSA 70 S-3 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on December 2, 1974, to provide sanitation services to residents in the Lytle Creek Community and the U.S. Forest Service. The sanitation Improvement Zone currently provides sewer service to 798 EDUs.

CSA 70 S-7 Lenwood was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1977, to provide sewer services to the community of Lenwood. The sanitation Improvement Zone completed construction of a new sewer system to replace individual septic systems within Lenwood but is limited to specific property owners who approved assessments to pay the debt service. The City of Barstow performs routine maintenance of the system. This sanitation Improvement Zone is responsible for non-routine repairs.

CSA 70 SP-2 High Country was established by an act of the County of San Bernardino Board of Supervisors on May 20, 1985, and is located 1.5 miles west of Hesperia. The sanitation Improvement Zone owns and operates a sewer collection system that provides service to 231 EDUs in the High Country Development tract of homes. Through an out-of-area service agreement with the City of Hesperia, the Improvement Zone also provides service to 517 EDUs within city boundaries.

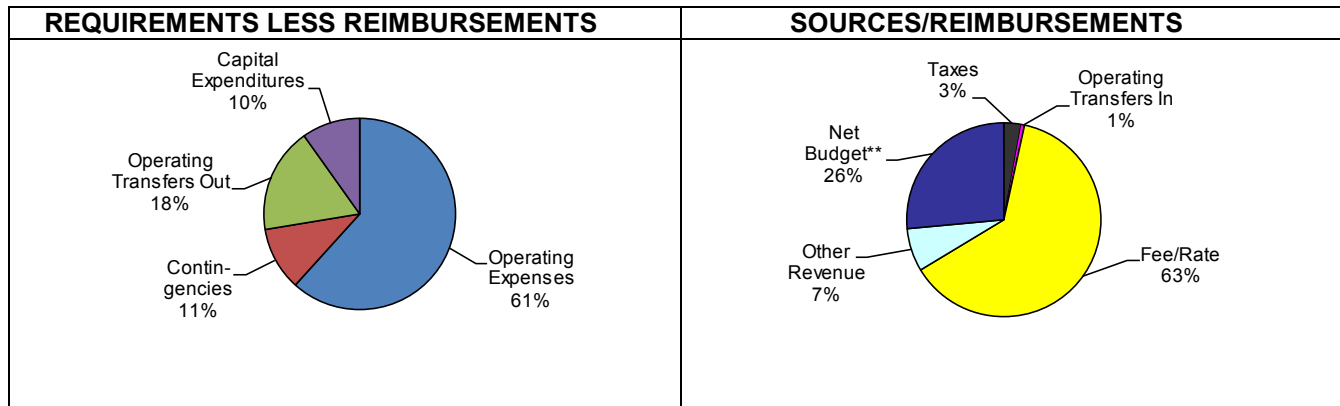
** Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.



CSA 79 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 7, 1971, to maintain a sewer collection system and interceptor, with sewage treatment provided through a contract with Running Springs Water District (RSWD). The sanitation CSA provides sewer service to 1,227 EDUs.

CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. On June 6, 2000, the sanitation CSA combined and included Improvement Zones SV-3 (Trona) and SV-4 (Pioneer Point) through the Board of Supervisors Resolution No. 2000-132. The newly combined sanitation CSA 82 provides sewage collection service to 759 EDUs as well as streetlight services.

2014-15 RECOMMENDED BUDGET



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Sanitation Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: Sanitation

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	12,314,121	4,995,122	5,050,388	4,988,045	5,417,131	5,750,446	333,315
Capital Expenditures	11,950	6,284	7,813	1,605,721	2,291,650	915,860	(1,375,790)
Contingencies	0	0	0	0	1,363,636	998,169	(365,467)
Total Exp Authority	12,326,071	5,001,406	5,058,201	6,593,766	9,072,417	7,664,475	(1,407,942)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	12,326,071	5,001,406	5,058,201	6,593,766	9,072,417	7,664,475	(1,407,942)
Operating Transfers Out	405,669	1,098,453	2,276,704	2,166,293	2,429,400	1,657,273	(772,127)
Total Requirements	12,731,740	6,099,859	7,334,905	8,760,059	11,501,817	9,321,748	(2,180,069)
Sources							
Taxes	1,118,806	199,962	233,224	267,325	204,751	267,223	62,472
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	14,057	51,112	615	604	2,060,633	604	(2,060,029)
Fee/Rate	5,103,761	5,410,429	4,779,164	7,563,470	5,793,462	5,864,672	71,210
Other Revenue	5,079,861	397,602	769,278	699,682	633,092	669,745	36,653
Total Revenue	11,316,485	6,059,105	5,782,281	8,531,081	8,691,938	6,802,244	(1,889,694)
Operating Transfers In	4,954	98,769	0	69,654	183,854	52,803	(131,051)
Total Sources	11,321,439	6,157,874	5,782,281	8,600,735	8,875,792	6,855,047	(2,020,745)
Net Budget*	(1,410,301)	58,015	(1,552,624)	(159,324)	(2,626,025)	(2,466,701)	159,324
Budgeted Staffing					0	0	0

**Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.



DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Net Budget	Staffing
<u>Enterprise Funds</u>				
CSA 42 Oro Grande (Fund EAP)	261,234	201,960	(59,274)	0
CSA 53 B Fawnskin (Fund EBA)	1,111,892	923,810	(188,082)	0
CSA 64 Spring Valley Lake (Fund EBM)	2,921,848	2,370,001	(551,847)	0
CSA 70 BL Bloomington (Fund EAR)	562,810	0	(562,810)	0
CSA 70 GH Glen Helen (Fund ELH)	1,393,916	1,057,127	(336,789)	0
CSA 70 S-3 Lytle Creek (Fund ECP)	734,423	620,829	(113,594)	0
CSA 70 S-7 Lenwood (Fund ECR)	104,371	9,100	(95,271)	0
CSA 70 SP-2 High Country (Fund EFA)	304,443	270,330	(34,113)	0
CSA 79 Green Valley Lake (Fund EFP)	1,436,676	994,123	(442,553)	0
CSA 82 Searles Valley (Fund EFY)	490,135	407,767	(82,368)	0
Total Enterprise Funds	9,321,748	6,855,047	(2,466,701)	0

CSA 42 Oro Grande – Requirements of \$261,234 include operations and maintenance costs, charges from Victor Valley Wastewater Reclamation Authority for waste processing, transfers for allocated indirect operational cost reimbursements, operating transfers out to a replacement reserve fund for future capital improvement projects, and contingencies. Sources of \$201,960 are primarily from user fees and service charges.

CSA 53B Fawnskin – Requirements of \$1.1 million include operations and maintenance costs, charges from BBARWA for waste processing, transfers for allocated indirect operational cost reimbursements, operating transfers out to a replacement reserve fund for future capital improvement projects, and contingencies. Sources of \$923,810 are primarily from user fees and service charges.

CSA 64 Spring Valley Lake – Requirements of \$2.9 million include operations and maintenance costs, charges from VVWRA for waste processing, transfers for allocated indirect operational cost reimbursements, operating transfers out to a replacement reserve fund for future capital improvement projects, and contingencies. Sources of \$2.4 million are primarily from taxes, user fees, and service charges.

CSA 70 BL Bloomington – Requirements of \$562,810 include costs associated with the design and installation of a sewer system for the applicant. No sources are expected until the system is functional and operating. User fees will be included in the fiscal year 2015-16 Special Districts fee package.

CSA 70 GH Glen Helen – Requirements of \$1.4 million include operations and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to replacement reserves to fund capital improvement projects, and contingencies. Sources of \$1.1 million are primarily from user fees, service charges, and developer contributions.

CSA 70 S-3 Lytle Creek – Requirements of \$734,423 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to replacement reserves for future capital improvement projects, and contingencies. Sources of \$620,829 are primarily from user fees and service charges.

CSA 70 S-7 Lenwood – Requirements of \$104,371 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$9,100 are primarily from revenues from an out-of-area service agreement with the City of Barstow.



CSA 70 SP-2 High Country – Requirements of \$304,443 include operating and maintenance costs, professional services including an agreement with the City of Hesperia for waste processing, transfers for allocated indirect operational cost reimbursements, operating transfers out to replacement reserves to fund future projects, and contingencies. Sources of \$270,330 are primarily from user fees and service charges.

CSA 79 Green Valley Lake – Requirements of \$1.4 million include operating and maintenance costs, professional services including charges from RSWD for waste processing, transfers for allocated indirect operational cost reimbursements, operating transfers out to replacement reserves to fund future projects, and contingencies. Sources of \$994,123 are primarily from user fees and service charges.

CSA 82 Searles Valley – Requirements of \$490,135 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to fund maintenance in the CSA 82 park/rest stop and to the replacement reserves to fund future improvement projects, and contingencies. Sources of \$407,767 are primarily from taxes, user fees, and service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$2.2 million. Major changes in requirements include an increase in operating expenses of \$333,315 primarily as a result of increased allocation of both direct and indirect costs for CSA 70 Countywide support and a decrease in capital expenditures of \$1.4 million due to the near completion of CSA 70 BL Bloomington sewer system. Contingencies are decreasing by \$365,467 due to planned use of fund balance for the purchase of various equipment, including: three generators for CSA 70 S-3 Lytle Creek, CSA 79 Green Valley Lake, CSA 53 B Fawnskin; the purchase of a VFD Pump for CSA 70 Glen Helen; and mainline replacements in CSA 82 Searles Valley. Operating transfers out is decreasing by \$772,127 as a result of replacement reserves now being used to fund projects instead of using operating funds.

Sources are decreasing by \$2.0 million. Major changes in sources consist of a decrease in state, federal, and other government aid of \$2.0 million due to a decrease in Community Development and Housing grant funding for 2014-15. In 2013-14, grant funding was received for the construction of sewer lines in CSA 70 Zone BL Bloomington.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Sanitation Districts.



Streetlight Districts Special Revenue Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of streetlighting within eleven County Service Areas (CSA) and Improvement Zones throughout the County. Sources include property taxes or per parcel service charges.

Budget at a Glance	
Requirements Less Reimbursements*	\$1,518,734
Sources/Reimbursements	\$760,983
Fund Balance	\$757,751
Use of Fund Balance	\$124,732
Total Staff	0
*Includes Contingencies	

CSA 30 Red Mountain was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964 to provide funding for the maintenance and operation of 15 streetlights in the community of Red Mountain. This streetlight CSA is funded through property tax revenue.

CSA 53A Big Bear was established on September 19, 1966 by an act of the County of San Bernardino Board of Supervisors to provide streetlight services to the community of Fawnskin in the Big Bear area. This streetlight CSA receives property taxes to fund the operation and maintenance of 15 streetlights.

CSA 54 Crest Forest was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide streetlight services to the community of Crest Forest. This streetlight CSA receives property taxes to fund the operation and maintenance of 178 streetlights.

CSA 70 EV-1 Citrus Plaza was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. Community Facilities District 2010-1 was formed in 2010 to provide an ongoing funding mechanism for the streetlight energy charges of 149 streetlights in the unincorporated area of the County known as the "Donut Hole". The Rate and Method of Apportionment sets a special tax for each parcel to pay for the streetlighting energy charges. There are currently 50 parcels billed for this special tax.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 24, 2004, to providing services for Tract 15900. Tract 15900 is an approved development of approximately 2,086 housing units in a development area known as "Lytle Creek North Development" project, which includes a provision for the installation of 283 streetlights in this area. On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to fund streetlight services. The service charge for 2014-15 is \$49.58 per parcel and is currently billed on 812 parcels.

CSA 70 SL-2 Chino was established by an act of the County of San Bernardino Board of Supervisors and a \$122 per parcel, per year with a 1.5% inflationary increase was approved by voters on November 16, 2004. The 2014-15 service charge is \$100 per parcel and will be billed on 26 parcels.

CSA 70 SL-3 Mentone was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$40 per parcel, per year with a 1.5% annual inflationary increase on February 15, 2005. This streetlight Improvement Zone funds 12 streetlights in the community of Mentone. The 2014-15 service charge is \$42.46 and 69 parcels will be billed.

CSA 70 SL-4 Bloomington was established by an act of the County of San Bernardino Board of Supervisors and voters approved a \$247 per parcel, per year service charge with a 2.5% annual inflationary increase on August 22, 2006. This streetlight Improvement Zone funds 5 streetlights in the community of Bloomington. The 2014-15 service charge is \$100 per parcel and will be billed on 31 parcels.

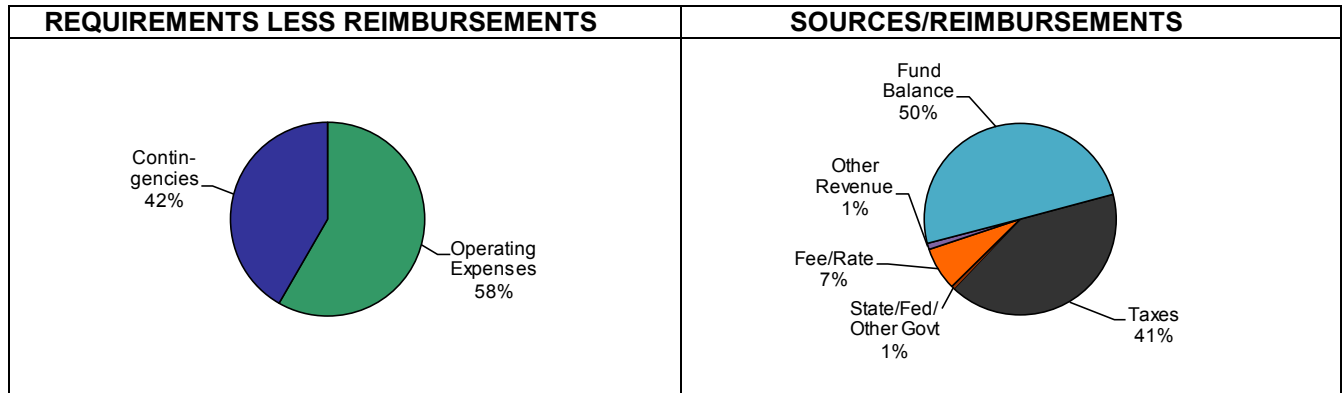
CSA 70 SL-5 Muscoy was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$18 per parcel, per year with an annual 2.5% inflationary increase on June 5, 2007. The 2014-15 service charge of \$18.45 will be billed on 2,160 parcels. This streetlight Improvement Zone funds 207 streetlights in the community of Muscoy.



CSA 73 Arrowbear Lake was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1970. This streetlight Improvement Zone receives property taxes to fund the operation and maintenance of 17 streetlights.

CSA SL-1 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965. This streetlight CSA receives property taxes to fund the operation and maintenance of 3,521 streetlights in communities throughout the County.

2014-15 RECOMMENDED BUDGET



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Streetlight Districts - Consolidated

BUDGET UNIT: Various
FUNCTION: Operations
ACTIVITY: Streetlighting

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	4,364	0	0	0	0	0	0
Operating Expenses	2,565,860	802,750	818,576	796,336	795,511	885,715	90,204
Capital Expenditures	0	0	0	0	0	0	0
Contingencies	0	0	0	0	682,442	633,019	(49,423)
Total Exp Authority	2,570,224	802,750	818,576	796,336	1,477,953	1,518,734	40,781
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	2,570,224	802,750	818,576	796,336	1,477,953	1,518,734	40,781
Operating Transfers Out	0	14,979	0	0	0	0	0
Total Requirements	2,570,224	817,729	818,576	796,336	1,477,953	1,518,734	40,781
Sources							
Taxes	797,741	654,266	696,790	663,716	625,286	626,315	1,029
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	10,351	30,693	7,906	7,807	8,141	8,141	0
Fee/Rate	92,964	106,881	125,635	149,565	110,423	110,423	0
Other Revenue	14,941	6,302	99,946	14,491	15,595	15,595	0
Total Revenue	915,997	798,142	930,277	835,579	759,445	760,474	1,029
Operating Transfers In	8,980	14,979	0	0	0	509	509
Total Financing Sources	924,977	813,121	930,277	835,579	759,445	760,983	1,538
				Fund Balance	718,508	757,751	39,243
				Budgeted Staffing	0	0	0



DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
CSA 30 Red Mountain (Fund SGJ)	5,159	4,831	328	0
CSA 53A Big Bear (Fund SJP)	32,864	9,079	23,785	0
CSA 54 Crest Forest (Fund SJV)	51,569	34,497	17,072	0
CSA 70 EV-1 Citrus Plaza (Fund SQW)	90,813	42,368	48,445	0
CSA 70 GH Glen Helen (Fund RWX)	84,127	35,450	48,677	0
CSA 70 SL-2 Chino (Fund SQX)	6,292	3,127	3,165	0
CSA 70 SL-3 Mentone (Fund SQZ)	5,457	2,937	2,520	0
CSA 70 SL-4 Bloomington (Fund SMC)	34,249	4,203	30,046	0
CSA 70 SL-5 Muscoy (Fund SMJ)	85,640	40,943	44,697	0
CSA 73 Arrowbear Lake (Fund SOP)	4,366	4,366	0	0
CSA SL-1 Countywide (Fund SQV)	1,118,198	579,182	539,016	0
Total Special Revenue Funds	1,518,734	760,983	757,751	0

CSA 30 Red Mountain – Requirements are \$5,159 include energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$4,831 are primarily from property taxes. Fund balance of \$328 funds minor planned use to support operations.

CSA 53A Big Bear – Requirements are \$32,864 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$9,079 are primarily from property taxes. Fund balance of \$23,785 funds budgeted contingencies and planned use to support future operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 54 Crest Forest - Requirements are \$51,569 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$34,497 are primarily from property taxes. Fund balance of \$17,072 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 EV-1 Citrus Plaza – Requirements of \$90,813 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$42,368 are from per parcel special taxes. Fund balance of \$48,445 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 GH Glen Helen - Requirements of \$84,127 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$35,450 are primarily from per parcel service charges and developer contributions. Fund balance of \$48,677 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-2 Chino - Requirements of \$6,292 include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$3,127 are primarily from per parcel service charges. Fund balance of \$3,165 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-3 Mentone - Requirements of \$5,457 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$2,937 are primarily from per parcel service charges. Fund balance of \$2,520 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.



CSA 70 SL-4 Bloomington - Requirements of \$34,249 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$4,203 are primarily from per parcel service charges. Fund balance of \$30,046 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 70 SL-5 Muscoy - Requirements of \$85,640 primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$40,943 are primarily from per parcel service charges. Fund balance of \$44,697 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

CSA 73 Arrowbear Lake - Requirements of \$4,366 primarily include energy costs for streetlights and transfers for allocated indirect operational cost reimbursements. Sources of \$4,366 are primarily from property taxes.

CSA SL-1 Countywide - Requirements of \$1.1 million primarily include energy costs for streetlights, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$579,182 are primarily from property taxes. Fund balance of \$539,016 funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the department's required 25% reserve threshold.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$40,781. Major changes in requirements include an increase in operating expenses of \$90,204 due to higher energy costs and an increase in allocation transfers for indirect costs to CSA 70 Countywide; and a planned decrease in contingencies of \$49,423 to support operations as the available fund balance exceeds the department's required 25% reserve threshold. No major changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Streetlight Districts.



Water Districts Enterprise Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of water distribution systems throughout unincorporated areas of the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance

Requirements Less Reimbursements*	\$9,947,857
Sources/Reimbursements	\$7,655,257
Net Budget**	(\$2,292,600)
Estimated Unrestricted Net Assets	\$2,292,600
Use of Unrestricted Net Assets	\$779,927
Total Staff	0

*Includes Contingencies

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965, and is located 5 miles northwest of Victorville. The water CSA provides funding for the operation and maintenance of water connections for 136 customers.

CSA 64 Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968, to provide water services in the community of Spring Valley Lake. The water CSA provides funding for the operation and maintenance of water connections for 3,834 customers. The water CSA also maintains five wells, one booster station and three water tanks.

CSA 70 CG Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 2005, to provide water service to the community of Cedar Glen. This water Improvement Zone serves approximately 332 customers.

CSA 70 F Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on September 20, 1971, to provide water service to the community of Morongo Valley. This water Improvement Zone maintains three wells, one booster station and a reservoir that stores 260,000 gallons of water for service to 84 customers.

CSA 70 J Oak Hills was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1971, and is located 16 miles southwest of Victorville. The water Improvement Zone provides service to 3,191 customers. This water Improvement Zone also maintains four wells, five booster stations, nine water storage reservoirs and approximately 130 miles of water pipelines ranging from 6 inches to 16 inches in diameter.

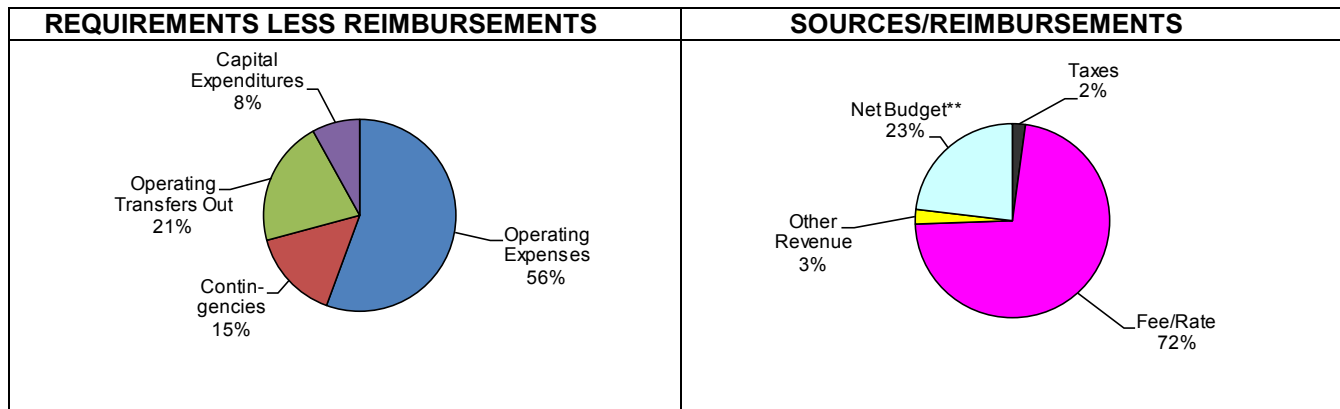
CSA 70 W-1 Goat Mountain was established by an act of the County of San Bernardino Board of Supervisors on November 5, 1973, and is located 10 miles north of Yucca Valley in the Landers area. The water Improvement Zone provides funding for the operation and maintenance of water connections for 646 customers. This water Improvement Zone also maintains three wells, two booster stations and 420,000 gallons of reservoir storage.

CSA 70 W-3 Hacienda was established by an act of the County of San Bernardino Board of Supervisors on December 6, 1976, and is located 10 miles north of Yucca Valley. The water Improvement Zone provides funding for the operation and maintenance of water connections for 167 customers. This water Improvement Zone also maintains two wells, four booster stations and 110,000 gallons of reservoir storage.

CSA 70 W-4 Pioneertown was established by an act of the County of San Bernardino Board of Supervisors on January 14, 1980, and is located five miles northwest of Yucca Valley. The water Improvement Zone provides funding for the operation and maintenance of water connections for 120 customers. This water Improvement Zone also maintains six wells and 310,000 gallons of reservoir storage.

** Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.





ANALYSIS OF 2014-15 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Water Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operations
 ACTIVITY: Water

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	6,230,731	6,067,743	6,042,513	5,075,719	5,268,006	5,531,645	263,639
Capital Expenditures	1,086,119	124,312	26,725	3,458	309,000	798,499	489,499
Contingencies	0	0	0	0	1,213,538	1,512,673	299,135
Total Exp Authority	7,316,850	6,192,055	6,069,238	5,079,177	6,790,544	7,842,817	1,052,273
Reimbursements	(8,360)	7,513	0	0	0	0	0
Total Appropriation	7,308,490	6,199,568	6,069,238	5,079,177	6,790,544	7,842,817	1,052,273
Operating Transfers Out	2,152,781	736,773	1,420,003	4,042,187	4,122,038	2,105,040	(2,016,998)
Total Requirements	9,461,271	6,936,341	7,489,241	9,121,364	10,912,582	9,947,857	(964,725)
Sources							
Taxes	312,471	225,927	201,461	215,465	262,079	214,034	(48,045)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	4,799	225,219	4,524	4,495	4,682	4,495	(187)
Fee/Rate	5,639,455	5,905,130	6,750,128	7,271,588	6,603,955	7,165,126	561,171
Other Revenue	287,112	622,472	437,963	239,602	221,601	239,602	18,001
Total Revenue	6,243,837	6,978,748	7,394,076	7,731,150	7,092,317	7,623,257	530,940
Operating Transfers In	3,783,444	554,639	312,400	151,150	288,601	32,000	(256,601)
Total Sources	10,027,281	7,533,387	7,706,476	7,882,300	7,380,918	7,655,257	274,339
Net Budget*	566,010	597,046	217,235	(1,239,064)	(3,531,664)	(2,292,600)	1,239,064
Budgeted Staffing					0	0	0

**Net Budget reflects Total Sources less Total Requirements for Internal Service and Enterprise funds. When Net Budget is negative, it means that the department will be using assets that have been carried over from the prior year.



DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Net Budget	Staffing
Enterprise Funds				
CSA 42 Oro Grande (Fund EAS)	260,075	247,100	(12,975)	0
CSA 64 Spring Valley Lake (Fund ECB)	3,712,404	2,894,871	(817,533)	0
CSA 70 CG Cedar Glen (Fund ELL)	834,364	586,177	(248,187)	0
CSA 70 F Morongo Valley (Fund EBY)	129,926	112,635	(17,291)	0
CSA 70 J Oak Hills (Fund ECA)	4,031,360	3,103,329	(928,031)	0
CSA 70 W-1 Goat Mountain (Fund ECS)	617,153	425,407	(191,746)	0
CSA 70 W-3 Hacienda (Fund ECY)	208,456	166,805	(41,651)	0
CSA 70 W-4 Pioneertown (Fund EDD)	154,119	118,933	(35,186)	0
Total Enterprise Funds	9,947,857	7,655,257	(2,292,600)	0

CSA 42 Oro Grande – Requirements of \$260,075 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to provide funding for the Chlorinator project, and contingencies. Sources of \$247,100 are primarily from user fees, connection fees, and service charges.

CSA 64 Spring Valley Lake – Requirements of \$3.7 million primarily include operating and maintenance costs; transfers for allocated indirect operational cost reimbursements; operating transfers out to fund various capital improvement projects including Service Line Replacement, a Meter Replacement project, the installation of a pump and motor, a Chlorinator project, and depreciation for future replacement projects; and contingencies. Sources of \$2.9 million are primarily from property taxes, user fees, and service charges.

CSA 70 CG Cedar Glen – Requirements of \$834,364 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to the replacement reserves for future projects, debt service, and contingencies. Sources of \$586,177 are primarily from user fees, service charges, and special assessments.

CSA 70 F Morongo Valley – Requirements of \$129,926 include operating expenses for water connection services, including operations and maintenance costs, transfers for allocated indirect cost reimbursements, other charges for loan payments consisting of a CSA Revolving Loan and a County loan payment; and contingencies. Sources of \$112,635 are primarily from user fees and service charges.

CSA 70 J Oak Hills – Requirements of \$4.0 million primarily include operating and maintenance costs; transfers for allocated indirect operational cost reimbursements; other charges for debt service; operating transfers out to provide funding for the Water Pipeline Replacement project, Booster Site 2 project, and the Well House project; and contingencies. Sources of \$3.1 million are primarily from user fees, service charges, and an operating transfer in from the expansion reserve fund to assist in the cost of debt service.

CSA 70 W-1 Goat Mountain – Requirements of \$617,153 primarily include: operating and maintenance costs; transfers for allocated indirect operational cost reimbursements; operating transfers out to provide funding for the Rehab Pressure Reducing Valve (PRV) Stations project, the Meter Replacement project, the Service Line Replacement project, and the Chlorinator project; and contingencies. Sources of \$425,407 are primarily from user fees and service charges.

CSA 70 W-3 Hacienda – Requirements of \$208,456 include operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to provide funding for the Meter Replacement project, and contingencies. Sources of \$166,805 are primarily from user fees and service charges.



CSA 70 W-4 Pioneertown – Requirements of \$154,119 primarily includes operating and maintenance costs, transfers for allocated indirect operational cost reimbursements, operating transfers out to the replacement reserves for future capital improvement projects, and contingencies. Sources of \$118,933 are primarily from user fees and service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$964,725. Major changes in requirements include an increase in operating expenses of \$263,639 primarily due to an increase in the allocation of both direct and indirect costs for CSA 70 Countywide support and services and supplies; an increase in capital expenditures of \$489,499 due to an increase in programmed capital improvement projects, an increase in contingencies of \$299,135 as a result of prior year operations, and a decrease in operating transfers out of \$2.0 million as a result of replacement reserves now being used to fund projects instead of the operating funds.

Sources are increasing by \$274,339. Major changes in sources include an increase in fee/rate revenue of \$561,171 primarily due to increased user rates in some districts and a decrease in operating transfers in of \$256,601 due to capital projects being funded by replacement reserve funds rather than operations.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with Water Districts.

